

**The Lighthouse (Ireland)**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2025**

Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

# **The Lighthouse (Ireland)**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2025**

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# **The Lighthouse (Ireland)**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 March 2025**

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2025.

## **Reference and administrative details**

<b>Registered charity name</b>	The Lighthouse (Ireland)
<b>Charity registration number</b>	102400
<b>Company registration number</b>	NI065006
<b>Principal office and registered office</b>	187-189 Duncairn Gardens Belfast Antrim BT15 2GF

## **The trustees**

Anne Dorbie	(Resigned 29 April 2025)
Charlene Dempsey	
Mary Isobel Joanne Duncan	
P Fleming	
Davy Hutton	
Paul John Francis Luney	
Pat McIntyre	
Fiona Mooney	

<b>Company secretary</b>	Sharon Quinn
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<b>Auditor</b>	Finegan Gibson Ltd Chartered accountants & statutory auditor Causeway Tower 9 James Street South Belfast BT2 8DN
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# **The Lighthouse (Ireland)**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2025**

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#### **Structure, governance and management**

##### ***Structure***

The organisation is a charitable company limited by guarantee, which was incorporated on 5 June 2007. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The charity has been registered as a charity with HM Revenue and Customs and Charity Commission of Northern Ireland.

The organisation is governed by the Board of Trustees, elected as part of the Annual General Meeting.

The Trustees are responsible for the general management and control of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The Board of Trustees meet on a regular basis to review a range of business matters including governance, organisation objectives, strategic direction, best practice, funding and a wide range of other ongoing relevant issues.

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 March 2025.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of The Lighthouse (Ireland) present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2025.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, (effective 1 January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

##### ***Trustees***

The trustees who served throughout the financial year, except as noted, were as follows:

Anne Dorbie  
Paul Fleming  
Charlene Dempsey  
David Hutton  
Fiona Mooney  
Paul Luney  
Pat McIntyre  
Joanne Duncan

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# **The Lighthouse (Ireland)**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2025**

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In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election. The secretary who served during the financial year was: Ms Sharon Quinn

#### ***Governance***

It is governed by a Board of non-executive directors comprising eight members drawn from a wide range of experience such as:

- Legal Practice
- Business
- Youth/Community
- Finance and Governance
- Clinical & Counselling Services
- Service Development

#### ***Compliance with Sector-Wide Legislation and Standards***

The company engages pro-actively with legislation, standards and codes which are developed for the sector. The Lighthouse (Ireland) subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102) The Companies Act 2006
- Charities Act (Northern Ireland) 2008 The Charities SORP (FRS 102)

#### ***Public benefit statement***

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance "Public benefit: running a charity (PB2)".

# **The Lighthouse (Ireland)**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2025**

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#### **Objectives and activities**

The Lighthouse (Ireland) works in communities to promote positive mental health and prevent suicide. To be recognised as a beacon of hope, saving lives and creating a brighter future.

To be accessible to all, collaborative, empathy, excellence, client-centred, develop our people, community and think big.

#### **Objectives**

The Lighthouse (Ireland) was set up to be at the heart of the community, working to prevent suicide and provide a beacon of hope to those affected by suicide. The Lighthouse (Ireland) achieves this through their range of services including;

- Counselling
- Complementary Therapies
- Family Support for families bereaved through suicide
- Bereavement Support Group
- Crisis Interventions
- Youth Intervention & Support Services
- Training and Education
- Art Therapy
- Advocacy
- Signposting

#### **Strategy**

As stated in the Articles of Association our key objectives shall be to work for the assistance of persons who are suicidal, despairing or in distress and thus reduce the incidence of suicide. We will do this by:

Providing or assist in providing support, information and appropriate services; and Accepting referral for treatment from professionals to enable such persons to receive immediate help, compassion and friendship. Alleviating distress and offering assistance to people who have suffered loss through suicide, by:

- Developing support systems within the community and beyond.
- Promoting the fostering of positive mental health to improve the emotional wellbeing of people residing in Belfast and its environs by:
- Taking the lead in the provision of quality services working in collaboration with relevant community and statutory organisations to ensure that the Services provided by The LightHouse(Ireland) are sustainable, funded and available to those in need.
- Advancing the education of the public into, and raise awareness of, the causes and effects of suicide and into matters relating to the nature.

The Lighthouse (Ireland) has continued to achieve its objectives in full and increased referral rates, despite static funding. The benefits that flow from this purpose are an emotionally resilient community with positive mental health and fewer people at risk of suicide.

# **The Lighthouse (Ireland)**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2025**

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#### **Objectives and activities *(continued)***

##### ***Staff Training and Development***

The board continues to work closely with management of The Lighthouse (Ireland) in providing a training budget and ensuring staff and sessional counsellors and therapists avail of all training and development opportunities, to ensure that we have the most efficient and expertise staff team possible.

##### ***Volunteers***

Lighthouse is a registered charity and depends on the help of volunteers in order to maintain the level of services it currently offers. The Lighthouse relies on unpaid volunteers to support with a range of areas, including: participating in, supporting or representing Lighthouse at fundraising events, Community health fairs or other community events, administrative support, and practical help within Lighthouse Building.

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

#### **Achievements and performance**

In the past 12 months the following achievements were highlighted by The Lighthouse (Ireland);

Highlights by The Lighthouse (Ireland) from 2024/25:

- Supported 908 Individuals through our crisis intervention service and delivered a total of 5292 planned individual sessions.
  - Lighthouse 2nd Regional Conference "HOPE 24" occurred on Sept 9th, 2024, and was attended by almost 250 people
  - Lighthouse successfully retained its BACP Counselling accreditation
  - Lighthouse retained its Bronze Diversity Mark for 24/25
  - Successful and continued implementation of Lighthouse 3-year strategy (2022-2025)
  - New training contracts delivered for Wrightbus , Colloide , Belfast City Council , Friends Forever International and Women's Voices .
  - Signed up to Equality commission Race Charter
  - Achieved member status of Belfast Business Promise
  - One of the first 15 to be accredited as Take 5 workplace Ambassadors
  - GLL and Phoenix secured as Charity partners
  - Contributed to soon to be released guidance standard BSI 30480 on suicide prevention
  - Lighthouse is represented on BPLIG and RPLIG, contributing to the implementation of the NI Protect Life Strategy
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# **The Lighthouse (Ireland)**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2025**

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##### **Financial review**

The Trustees have consistently followed appropriate accounting principles with due diligence.

The principal source of funding during the financial year was that of restricted funding which accounts for £428,549 of the total income of £579,605. The Lighthouse (Ireland) is indebted to the continued support of these funding bodies to carry out its objectives and activities. The major funders in the 2024/25 financial year included PHA (£183,614), and Belfast Health & Social Trust (£83,500). Without this funding, The Lighthouse (Ireland) would not be able to continue to prevent suicide and be a beacon of hope for those affected.

##### ***Financial Results***

At the end of the financial year the company has net assets of £233,113.

##### ***Principal Risks and Uncertainties***

During the course of the year the Board of Lighthouse (Ireland) reviewed the principal risks of the organisation. The principal risk the organisation faced in 2024/2025 and continues to face is the uncertainty of funding from the Public Health Agency, the Belfast Health and Social Care Trust. Whilst recognising this risk The Lighthouse (Ireland) is committed to continuing its mission of preventing suicide and providing a beacon of hope to those affected by suicide.

In 24/25 our unrestricted reserves have dropped significantly from £326,278 to £176,421. Whilst this still falls within the scope of meeting our reserves policy (£171,164) as Trustees we are aware that this would occur, the resulting reserves still meet our reserves policy and we will ensure that the forthcoming budgets focuses on replenishing our reserves, additionally monitoring of the budget will be in place throughout 25/26.

##### ***Reserves***

Reserves are needed to bridge the gap between spending and receiving of income, to cover unplanned emergency repairs and other unforeseen expenditure. In the Trustee's view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. The trustees consider the minimum level of reserves as at 31st March 2025 to be £171,764, which is the equivalent of 3 months expenditure.

##### ***Plans for future periods***

Lighthouse launched its strategic plan (2025-2028) in April 2025. This plan focusses on options for future direction including expanding further our services and operations or working in partnership/merging with organisations such as Pips Hope and Support in the Southern Area or Inspire on a regional and all-Ireland basis. Conversations with both have progressed well during the last strategic plan and in the ensuing period

In terms of services, the charity has expanded to all of Belfast, currently delivering in North, South and West and are in positive communications with CAMHS with regard to working in partnership with them in the coming months.

Additionally, the charity will further develop its social enterprise 'The Learning Academy' which will augment its income generation plans and in particular our Beacon Award which has had positive feedback from organisations that we hope will adapt it. It will also look to expand its fundraising operation (50% to 75%) during this plan lifetime.

Lighthouse will continue to maintain its quality standards including BACP accreditation, Diversity Mark accreditation and the Clear standards, during the plan period. The charity will be represented on key groups and committees such as Belfast Community Interest Group, the Belfast Protect Life Implementation Group (BPLIG). and its strategic group the Northern Ireland Protect Life Implementation Group (RPLIG).

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# **The Lighthouse (Ireland)**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2025**

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#### **Trustees' responsibilities statement**

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Auditor**

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 21 October 2025 and signed on behalf of the board of trustees by:



P Fleming  
Trustee

# **The Lighthouse (Ireland)**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of The Lighthouse (Ireland)**

**Year ended 31 March 2025**

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#### **Opinion**

We have audited the financial statements of The Lighthouse (Ireland) (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

# **The Lighthouse (Ireland)**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of The Lighthouse (Ireland)**

*(continued)*

**Year ended 31 March 2025**

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#### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.



# **The Lighthouse (Ireland)**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of The Lighthouse (Ireland)**

*(continued)*

**Year ended 31 March 2025**

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#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.



# **The Lighthouse (Ireland)**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of The Lighthouse (Ireland)**

*(continued)*

**Year ended 31 March 2025**

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#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

# **The Lighthouse (Ireland)**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of The Lighthouse (Ireland)**

*(continued)*

#### **Year ended 31 March 2025**

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As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

# **The Lighthouse (Ireland)**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of The Lighthouse (Ireland)**

*(continued)*

#### **Year ended 31 March 2025**

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As explained more fully in the Trustees' Responsibilities Statement (set out on page 7 ), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 23 to the financial statements.

#### **Use of our report**

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Conor Dolan FCA (Senior Statutory Auditor)

For and on behalf of  
Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

21 October 2025

# The Lighthouse (Ireland)

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	115,273	—	115,273	21,796
Charitable activities	6	—	428,549	428,549	419,329
Other trading activities	7	30,103	—	30,103	155,957
Other income	8	5,680	—	5,680	158
<b>Total income</b>		<u>151,056</u>	<u>428,549</u>	<u>579,605</u>	<u>597,240</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	9	(9,499)	—	(9,499)	(25,605)
Expenditure on charitable activities	10,11	(298,359)	(379,201)	(677,560)	(681,000)
<b>Total expenditure</b>		<u>(307,858)</u>	<u>(379,201)</u>	<u>(687,059)</u>	<u>(706,605)</u>
<b>Net expenditure</b>		<u>(156,802)</u>	<u>49,348</u>	<u>(107,454)</u>	<u>(109,365)</u>
Transfers between funds		6,945	(6,945)	—	—
<b>Net movement in funds</b>		<u>(149,857)</u>	<u>42,403</u>	<u>(107,454)</u>	<u>(109,365)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		326,278	14,289	340,567	449,932
<b>Total funds carried forward</b>		<u>176,421</u>	<u>56,692</u>	<u>233,113</u>	<u>340,567</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 17 to 27 form part of these financial statements.

**The Lighthouse (Ireland)**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 March 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	17	11,388	24,358
<b>Current assets</b>			
Debtors	18	6,743	11,650
Cash at bank and in hand		230,213	323,967
		<u>236,956</u>	<u>335,617</u>
<b>Creditors: amounts falling due within one year</b>	19	(15,231)	(19,408)
<b>Net current assets</b>		<u>221,725</u>	<u>316,209</u>
<b>Total assets less current liabilities</b>		<u>233,113</u>	<u>340,567</u>
<b>Net assets</b>		<u>233,113</u>	<u>340,567</u>
<b>Funds of the charity</b>			
Restricted funds		56,692	14,289
Unrestricted funds		<u>176,421</u>	<u>326,278</u>
<b>Total charity funds</b>	21	<u>233,113</u>	<u>340,567</u>

These financial statements were approved by the board of trustees and authorised for issue on 21 October 2025, and are signed on behalf of the board by:



P Fleming  
Trustee

The notes on pages 17 to 27 form part of these financial statements.

# The Lighthouse (Ireland)

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
<b>Cash flows from operating activities</b>		
Net expenditure	(107,454)	(109,365)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	13,450	13,418
Interest payable and similar charges	252	1,318
Accrued expenses/(income)	6,885	(5,847)
<i>Changes in:</i>		
Trade and other debtors	(1,693)	5,513
Trade and other creditors	(4,462)	10,025
Cash generated from operations	(93,022)	(84,938)
Interest paid	(252)	(1,318)
Net cash used in operating activities	<u>(93,274)</u>	<u>(86,256)</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(480)	(930)
Net cash used in investing activities	<u>(480)</u>	<u>(930)</u>
<b>Net decrease in cash and cash equivalents</b>	(93,754)	(87,186)
<b>Cash and cash equivalents at beginning of year</b>	<u>323,967</u>	<u>411,153</u>
<b>Cash and cash equivalents at end of year</b>	<u>230,213</u>	<u>323,967</u>

The notes on pages 17 to 27 form part of these financial statements.

# **The Lighthouse (Ireland)**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

#### **Year ended 31 March 2025**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 187-189 Duncairn Gardens, Belfast, Antrim, BT15 2GF.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.



# The Lighthouse (Ireland)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.



# The Lighthouse (Ireland)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	- 6% straight line
Fixtures and fittings	- 25% reducing balance

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

# The Lighthouse (Ireland)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

The company is limited by guarantee not having a share capital. The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £1.

# The Lighthouse (Ireland)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
<b>Donations</b>				
Donations	115,273	115,273	16,796	16,796
<b>Legacies</b>				
Legacies	—	—	5,000	5,000
	<u>115,273</u>	<u>115,273</u>	<u>21,796</u>	<u>21,796</u>

#### 6. Charitable activities

	Restricted Funds £	Total Funds 2025 £	Restricted Funds £	Total Funds 2024 £
PHA	183,614	183,614	179,891	179,891
BHSCT	83,500	83,500	73,199	73,199
Department of Health	12,300	12,300	44,300	44,300
Dormant Fund	16,635	16,635	33,619	33,619
Pilgrim Trust	30,000	30,000	30,000	30,000
St John of God Foundation	16,000	16,000	20,000	20,000
Zurich	9,500	9,500	10,000	10,000
LTF	15,000	15,000	15,000	15,000
Magill Family Trust	12,000	12,000	10,000	10,000
Balcas	—	—	3,320	3,320
Rose Patterson Trust	10,000	10,000	—	—
Comic relief	40,000	40,000	—	—
	<u>428,549</u>	<u>428,549</u>	<u>419,329</u>	<u>419,329</u>

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	11,418	11,418	151,341	151,341
Training	18,685	18,685	4,616	4,616
	<u>30,103</u>	<u>30,103</u>	<u>155,957</u>	<u>155,957</u>

# The Lighthouse (Ireland)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 8. Other income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Other income	1,196	1,196	158	158
DFC reimbursement of salary	4,484	4,484	—	—
	<u>5,680</u>	<u>5,680</u>	<u>158</u>	<u>158</u>

#### 9. Costs of other trading activities

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Costs of other trading activities - Staging events	9,499	9,499	25,605	25,605
	<u>9,499</u>	<u>9,499</u>	<u>25,605</u>	<u>25,605</u>

#### 10. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Charitable Activity	261,149	166,974	428,123
Support costs	37,210	212,227	249,437
	<u>298,359</u>	<u>379,201</u>	<u>677,560</u>

  

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Charitable Activity	188,988	193,727	382,715
Support costs	45,961	252,324	298,285
	<u>234,949</u>	<u>446,051</u>	<u>681,000</u>

#### 11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Charitable Activity	428,123	243,404	671,527	669,389
Governance costs	—	6,033	6,033	11,611
	<u>428,123</u>	<u>249,437</u>	<u>677,560</u>	<u>681,000</u>

# The Lighthouse (Ireland)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 12. Analysis of support costs

	Analysis of Support Costs £	Total 2025 £	Total 2024 £
Staff costs	207,971	207,971	252,324
Premises	15,491	15,491	15,625
General office	18,927	18,927	17,810
Finance costs	1,015	1,015	915
Governance costs	6,033	6,033	11,611
	<u>249,437</u>	<u>249,437</u>	<u>298,285</u>

#### 13. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>13,450</u>	<u>13,418</u>

#### 14. Auditors remuneration

	2025 £	2024 £
Fees payable for the audit of the financial statements	<u>5,985</u>	<u>5,700</u>

#### 15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	468,907	478,892
Social security costs	37,468	34,693
Employer contributions to pension plans	18,942	19,558
	<u>525,317</u>	<u>533,143</u>

The average head count of employees during the year was 23 (2024: 22).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £117,006 (2024: £117,006).

# The Lighthouse (Ireland)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 16. Trustee remuneration and expenses

The trustees were not paid or received any other benefits from employment neither where they reimbursed expenses during the year.

#### 17. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2024	202,295	40,365	242,660
Additions	—	480	480
<b>At 31 March 2025</b>	<u>202,295</u>	<u>40,845</u>	<u>243,140</u>
<b>Depreciation</b>			
At 1 April 2024	182,704	35,598	218,302
Charge for the year	12,138	1,312	13,450
<b>At 31 March 2025</b>	<u>194,842</u>	<u>36,910</u>	<u>231,752</u>
<b>Carrying amount</b>			
<b>At 31 March 2025</b>	<u>7,453</u>	<u>3,935</u>	<u>11,388</u>
At 31 March 2024	<u>19,591</u>	<u>4,767</u>	<u>24,358</u>

#### 18. Debtors

	2025 £	2024 £
Prepayments and accrued income	2,382	10,554
Other debtors	4,361	1,096
	<u>6,743</u>	<u>11,650</u>

#### 19. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	4,045	3,861
Accruals and deferred income	5,985	5,700
Social security and other taxes	5,201	9,847
	<u>15,231</u>	<u>19,408</u>

#### 20. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £18,942 (2024: £19,558).

# The Lighthouse (Ireland)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 21. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	326,278	151,056	(307,858)	6,945	176,421

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	413,827	177,911	(260,554)	(4,906)	326,278

##### Restricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
Public Health Agency	—	183,614	(183,614)	—	—
Department of Health	—	12,300	(12,300)	—	—
BHSCT	22	83,500	(81,043)	(2,479)	—
St John of Gods	991	16,000	(2,749)	—	14,242
Dormant Fund	4,133	16,635	(20,768)	—	—
Zurich	—	9,500	(9,500)	—	—
Halifax	—	—	—	—	—
Pilgrim Trust	4,677	30,000	(34,677)	—	—
LFT	—	15,000	(15,000)	—	—
Balcas	4,466	—	—	(4,466)	—
Magill Trust	—	12,000	(12,000)	—	—
Comic Relief	—	40,000	(7,550)	—	32,450
Rose patterson Trust	—	10,000	—	—	10,000
	14,289	428,549	(379,201)	(6,945)	56,692

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Public Health Agency	—	179,891	(179,891)	—	—
Department of Health	—	44,300	(44,300)	—	—
BHSCT	—	73,199	(73,177)	—	22
St John of Gods	873	20,000	(19,882)	—	991
Dormant Fund	4,117	33,619	(33,603)	—	4,133

# The Lighthouse (Ireland)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 21. Analysis of charitable funds *(continued)*

Zurich	10,000	10,000	(24,906)	4,906	—
Halifax	3,638	—	(3,638)	—	—
Pilgrim Trust	1,331	30,000	(26,654)	—	4,677
LFT	15,000	15,000	(30,000)	—	—
Balcas	1,146	3,320	—	—	4,466
Magill Trust	—	10,000	(10,000)	—	—
Comic Relief	—	—	—	—	—
Rose patterson Trust	—	—	—	—	—
	<u>36,105</u>	<u>419,329</u>	<u>(446,051)</u>	<u>4,906</u>	<u>14,289</u>

A transfer was made from restricted to unrestricted funds for BHSCT to reflect the portion of administrative and overhead costs covered by the grant. Additionally, funds related to Balcas were reclassified from restricted to unrestricted, as they had been incorrectly categorized.

#### 22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	11,388	—	11,388
Current assets	176,633	60,323	236,956
Creditors less than 1 year	(12,746)	(2,485)	(15,231)
<b>Net assets</b>	<u>175,275</u>	<u>57,838</u>	<u>233,113</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	24,358	—	24,358
Current assets	321,328	14,289	335,617
Creditors less than 1 year	(19,408)	—	(19,408)
<b>Net assets</b>	<u>326,278</u>	<u>14,289</u>	<u>340,567</u>

#### 23. Ethical standards

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

#### 24. Taxation

The company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.



# The Lighthouse (Ireland)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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##### 25. Contingencies

A contingent liability exists to repay grants and Trust monies received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offers have been, or will be, complied with and no liability is expected.

##### 26. Analysis of changes in net debt

	At 1 Apr 2024	Cash flows	At 31 Mar 2025
	£	£	£
Cash at bank and in hand	<u>323,967</u>	<u>(93,754)</u>	<u>230,213</u>

##### 27. Related parties

The Trustees have considered guidance in relation to related party transactions and believe there are no transactions that require disclosure.

**The Lighthouse (Ireland)**  
**Company Limited by Guarantee**  
**Management Information**  
**Year ended 31 March 2025**

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The following pages do not form part of the financial statements.

# The Lighthouse (Ireland)

Company Limited by Guarantee

## Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	115,273	16,796
Legacies	—	5,000
	<u>115,273</u>	<u>21,796</u>
<b>Charitable activities</b>		
PHA	183,614	179,891
BHSCT	83,500	73,199
Department of Health	12,300	44,300
Dormant Fund	16,635	33,619
Pilgrim Trust	30,000	30,000
St John of God Foundation	16,000	20,000
Zurich	9,500	10,000
LTF	15,000	15,000
Magill Family Trust	12,000	10,000
Balcas	—	3,320
Rose Patterson Trust	10,000	—
Comic relief	40,000	—
	<u>428,549</u>	<u>419,329</u>
<b>Other trading activities</b>		
Fundraising events	11,418	151,341
Training	18,685	4,616
	<u>30,103</u>	<u>155,957</u>
<b>Other income</b>		
Other income	1,196	158
DFC reimbursement of salary	4,484	—
	<u>5,680</u>	<u>158</u>
<b>Total income</b>	<u>579,605</u>	<u>597,240</u>

# The Lighthouse (Ireland)

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

	2025 £	2024 £
<b>Expenditure on charitable activities</b>		
<b>Charitable Activity</b>		
<b><i>Activities undertaken directly</i></b>		
Wages/salaries	260,936	226,568
Employer's NIC	37,468	34,693
Pension costs	18,942	19,558
Rent	5,729	6,016
Heat and light	3,288	4,651
Repairs & maintenance	1,332	466
Insurance	2,275	1,802
Counselling and therapy expenditure	47,585	41,161
Other project costs	10,981	4,459
Cleaning	2,866	2,689
Travel costs	1,664	3,292
Depreciation	13,450	13,418
Hospitality	126	659
Staff welfare	1	—
Computer costs	13,966	13,463
Literature and marketing	65	—
Staff Training	753	2,621
Telephone and internet	4,899	6,754
Sundry costs	—	445
Sales force licences	1,797	—
	<u>428,123</u>	<u>382,715</u>
<b><i>Support costs</i></b>		
Wages/salaries	207,971	252,324
Rent payable	5,729	6,016
Light and heat	3,287	4,652
Repairs and maintenance	1,333	466
Insurance	2,274	1,802
Cleaning	2,866	2,689
Legal and professional fees	1,432	1,399
Advertising	615	1,002
Hospitality	126	659
Bank charges	1,015	915
Staff welfare	1,831	1,216
Staff training	—	109
Printing postage stationery	5,255	7,675
Consultancy	3,653	1,300
Subscriptions	5,754	3,712
Sundry costs	263	738
	<u>243,404</u>	<u>286,674</u>

# The Lighthouse (Ireland)

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities *(continued)*

#### Year ended 31 March 2025

	2025	2024
<b>Governance costs</b>		
	£	£
Governance costs - accountancy fees	48	5,911
Governance costs - audit fees	5,985	5,700
	<u>6,033</u>	<u>11,611</u>
<b>Expenditure on charitable activities</b>	<u>677,560</u>	<u>681,000</u>
<b>Costs of other trading activities</b>		
<b>Costs of other trading activities - Staging events</b>		
Gala ball expenditure	—	22,165
Fundraising expenditure	9,257	3,315
Volunteer expenses	242	125
	<u>9,499</u>	<u>25,605</u>
<b>Costs of other trading activities</b>	<u>9,499</u>	<u>25,605</u>
<b>Net expenditure</b>	<u>(107,454)</u>	<u>(109,365)</u>

