

Lighthouse Community Church

Scotland · Charity number SC032471

Details

Status Active

Legal form SCIO (Scottish Charitable Incorporated Organisation)

Registered 1902-01-01

Register [View on the OSCR register](#)

Contact

Address West Loan
EH32 9NT

Website www.thelighthousechurch.org.uk

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations','It carries out activities or services itself'

Purposes: 'the advancement of religion','the advancement of citizenship or community development','the advancement of human rights, conflict resolution or reconciliation','the promotion of religious or racial harmony','the promotion of equality and diversity'

What the charity does: We seek to follow Jesus, build community, and make a tangible difference in the East Lothian area. We do this by running a community pantry and a group for babies and toddlers, providing a space for a recovery group to meet, conducting weekly services of Christian teaching and worship and monthly prayer and worship gatherings, meeting in smaller community groups, running Alpha courses, and working with the Renew Network and the Area Partnership for Prestonpans, Seton, and Gosford, and as part of a joint church planting venture (with Church of Scotland, Scottish Episcopal, and Methodist churches) in the new Blindwells estate.

Beneficiaries: 'Children or young people','Older People','People with disabilities or health problems','No specific group, or for the benefit of the community'

Objectives: 4 The Purposes are: 4.1 the advancement of religion, specifically the Christian faith. 4.2 the prevention or relief of poverty. 4.3 the advancement of education. 4.4 the advancement of citizenship or community development. 4.5 the provision of recreational facilities and the organisation of recreational activities to enhance the lives of those for whom the facilities and activities are intended. and 4.6 the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage. primarily in East Lothian, and also throughout Scotland and the rest of the world, by all means consistent with the Christian Bible, the Declaration of Principle, and the Statement of Foundation Values, including worship, ministry, mission, witness, prayer, fellowship, networking and community service, including the support of individuals and families and other charitable organisations and agencies involved in any or all of these.

Geography

- **Main operating location:** East Lothian
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£119,010	£92,634	-	3
2024-07-31	£92,901	£85,681	-	3
2023-07-31	£84,242	£83,979	-	2
2022-07-31	£98,930	£86,757	-	4
2021-07-31	£86,796	£90,143	-	2

Accounts

Scottish Charity No. SC032471

Lighthouse Community Church
(Scottish Charitable Incorporated Organisation)
(Previously known as Lighthouse Central)

Trustees' Report and Financial Statements
For the year ended 31 July 2025

Lighthouse Community Church

Contents of the Financial Statements *for the year ended 31 July 2025*

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Lighthouse Community Church

Report of the Trustees *for the year ended 31 July 2025*

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 July 2025.

Principal office and registered office

West Loan
Prestonpans
EH32 9NT

Bankers

Royal Bank of Scotland
12 Bridge Street
Musselburgh
EH21 6AH

Status of Charity and Governing Documents

Lighthouse Community Church is a SCIO (Scottish Charitable Incorporated Organisation) registered with OSCR (SC032471). The charity was previously known as Lighthouse Central which was a company limited by guarantee (Number SC335205), but the constitution was converted to a SCIO on 31 December 2024.

Aims and affiliation

The objective of the Charity is the furtherance of the Christian religion in accordance with the biblical teaching of Jesus Christ. The outworking of this will include a clear presentation of the teaching of scripture, acts of service for the benefit of others, local and international community development and networking with the wider Christian Community.

The Trustees

The Trustees who served the charity during the year and up to the date of signing were as follows:

Mr J S Turnbull	
Mr T L Montgomery	
Mr K F H Reid	
Revd Mrs H Montgomery	(appointed 1 January 2025)
Mrs C Patterson	(appointed 27 January 2025 – resigned 23 March 2025)
Mr N Miller	(appointed 23 March 2025)
Mrs E Whyte	(appointed 23 March 2025)

Recruitment and appointment of Trustees

The Trustees may at any time appoint a new member, or at each annual general meeting the members may elect any member to be a Trustee. Trustees are given general control and supervision of the activities of Lighthouse Community Church. In particular they will be responsible for monitoring the financial position. At each annual general meeting, Trustees who have served their 3 year term shall retire from office, but shall then be eligible for re-appointment.

Related parties

For the same period as that noted above (or throughout the year if no period is noted), Mr T Montgomery, Mr K Reid and Mr J Turnbull were also Trustees of Lighthouse Community Projects SCIO, Scottish Charity SC046332. This is a charity set up to allow them to apply for funding that did not support projects that are based on religion, allowing the church to further support the needs of the community. Lighthouse Community Projects SCIO was dissolved during the year.

Achievements and performance

Our primary vision remains to follow Jesus, build community, and make a tangible difference within the East Lothian area.

This year, a significant administrative focus was placed on governance. We successfully introduced a robust membership and leadership process, updated our church structures, and adopted a new constitution to ensure the charity is fit for purpose as we grow.

Lighthouse Community Church

Report of the Trustees for the year ended 31 July 2025

Achievements and performance (cont'd)

Community outreach and local mission

- Community Pantry: Following a community audit and a period of reflection, we transitioned our Foodbank model into a weekly Community Pantry. This service now regularly supports over 15 households per week.
- Toddler Group & Café: Our Toddler Group successfully restarted under new volunteer leadership. Our café navigated a difficult restructuring process during the year due to financial pressure. We were able to celebrate the impact the café mission had and transition our efforts into new forms of community engagement.
- Education & Schools: We maintained a strong presence in local schools, delivering seven S1 classes on prayer, hosting lunchtime drop-in spaces, and leading assemblies for Christmas and Easter.

Discipleship and Worship

- Membership & Leadership: We held our inaugural Annual Family Meeting, formalizing our membership and electing our first official Leadership Team.
- Spiritual Development: We launched monthly worship nights, conducted a week of prayer and fasting in January, and completed an Alpha course. To increase accessibility to our teachings, we launched a church podcast.
- Communities: We successfully trained new leaders, resulting in the launch of three new "Communities" (smaller groups within the church) throughout the year.

Kids & Young People

- Youth Engagement: We took four young people to the Magnitude festival for the first time and continue to lead discussions on establishing a collaborative church-led youth ministry in East Lothian.
- World Mission: We supported the transition of our volunteer youth leader to serve with the St Stephen's Society in Hong Kong.

Partnerships and Governance

- Charity Merger: A major milestone was the successful transfer of undertakings with our sister charity, Lighthouse Community Projects, streamlining our operations and resources.
- Ecumenical Relations: We continue to play an active role in the Renew Network and the Area Partnership (PSG). We are also actively exploring a joint church-planting venture in the Blindwells estate alongside local Church of Scotland and Methodist congregations.
- Safeguarding: In line with our commitment to best practices, we updated our Safeguarding policies and conducted two mandatory training sessions for all volunteers.

Volunteers

The Trustees wish to record their appreciation of the services rendered by the volunteers who run the many and varied activities of the church.

Financial review

Principal sources of funding

The church is grateful for the continued financial provision and faithfulness of its members. This year, we increased our administrative capacity by employing an Operations Assistant (7 hours/week) to support the financial and administrative functions of the church office.

Results for the year

The financial statements for the year are set out on pages 5 to 14. The Statement of Financial Activities on page 5 reflects a surplus of £26,376 (2024: surplus of £7,220). General fund surplus of £11,585 (2024: £4,427), Designated fund surplus of £14,260 (2024: £2,933) and Restricted funds surplus of £531 (2024: deficit of £140).

Lighthouse Community Church

Report of the Trustees for the year ended 31 July 2025

Reserves

It is the policy of the charity to maintain unrestricted funds, ie funds not committed or invested in fixed assets, at a level which equates to approximately six months of unrestricted expenditure, around £43,000. The General Fund on page 5 at 31 July 2025 amounted to £30,712 (2024: £19,127) which is significantly below the required target. The Trustees are monitoring the situation and although the reserves fall below the desired target they are confident they can continue as a going concern and expect the reserves to increase over the coming years. Total reserves, including the net book value of fixed assets and balances on designated funds amounted to £89,521 (2024: £63,145).

Statement on risk

The Trustees have conducted their own review of the major risks to which the charity is exposed, systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Plans for the future

Our plans for the future are to continue to grow as a community of disciples following Jesus in East Lothian. We remain committed to the local community through the wider work of the church, and will continue to encourage developing partnerships with local charities.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice.)

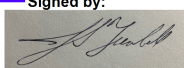
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board on 17 July 2026 and signed on its behalf by:

Signed by:

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Mr Julian Turnbull
 Trustee/Treasurer

DocuSigned by:

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Mr Tom Montgomery
 Trustee

Lighthouse Community Church

Independent Examiners Report for the year ended 31 July 2025

I report on the accounts of the charity for the year ended 31 July 2025 which are set out on pages 5 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given in the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:-
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended) and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:

Jonathan Innes

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Jonathan N Innes FCCA

Managing Director

Innes & Partners Limited
Chartered Certified Accountants

Innes House
18 Shairps Business Park
Houstoun Road
Livingston
EH54 5FD

Date: 17 July 2026

Lighthouse Community Church

Statement of Financial Activities
For the year ended 31 July 2025

		General fund £	Designated fund £	Restricted fund £	2025 Total £	General fund £	Designated fund £	Restricted fund £	2024 Total £
	Notes								
Income									
Donations and legacies	2	116,073	-	1,315	117,388	89,073	-	-	89,073
Other trading activities	3	1,574	-	-	1,574	3,775	-	-	3,775
Investment income	4	48	-	-	48	53	-	-	53
Total income		117,695	-	1,315	119,010	92,901	-	-	92,901
Expenditure									
Charitable activities	5	86,184	4,854	1,596	92,634	83,641	1,900	140	85,681
Total expenditure		86,184	4,854	1,596	92,634	83,641	1,900	140	85,681
Net income/(expenditure) before transfers		31,511	(4,854)	(281)	26,376	9,260	(1,900)	(140)	7,220
Transfers between funds	14	(19,926)	19,114	812	-	(4,833)	4,833	-	-
Net movement in funds		11,585	14,260	531	26,376	4,427	2,933	(140)	7,220
Reconciliation of funds:									
Total funds brought forward		19,127	44,013	5	63,145	14,700	41,080	145	55,925
Total funds carried forward		30,712	58,273	536	89,521	19,127	44,013	5	63,145
		(Note 14)	(Note 14)	(Note 15)					
Represented by:									
<i>General fund</i>		30,712	-	-	30,712	19,127	-	-	19,127
<i>Designated fund</i>		-	58,273	-	58,273	-	44,013	-	44,013
<i>Restricted funds</i>		-	-	536	536	-	-	5	5
Total funds		30,712	58,273	536	89,521	19,127	44,013	5	63,145

All income and expenditure derive from continuing activities.

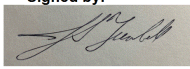
The notes on pages 7 to 14 form part of these financial statements.

Lighthouse Community Church

Statement of Financial Position as at 31 July 2025

	Notes	General fund £	Designated fund £	Restricted fund £	2025 Total £	2024 Total £
Fixed assets						
Tangible assets	10	-	87,221	-	87,221	77,900
Total fixed assets		-	87,221	-	87,221	77,900
Current assets						
Debtors	11	2,370	-	-	2,370	1,527
Cash at bank and in hand		32,205	-	536	32,741	21,541
Total current assets		34,575	-	536	35,111	23,068
Liabilities						
Creditors: falling due within one year	12	(3,863)	(5,115)	-	(8,978)	(8,971)
Net current assets/(liabilities)		30,712	(5,115)	536	26,133	14,097
Total assets less current liabilities		30,712	82,106	536	113,354	91,997
Creditors: falling due after more than one year	13	-	(23,833)	-	(23,833)	(28,852)
Total net assets		30,712	58,273	536	89,521	63,145
The funds of the charity						
General fund	14	30,712	-	-	30,712	19,127
Designated assets fund	14	-	58,273	-	58,273	44,013
Restricted funds	15	-	-	536	536	5
Total charity funds		30,712	58,273	536	89,521	63,145

The financial statements were approved by the Board on 17 July 2026 and signed on their behalf by:

Signed by:


 64EC91CA28CF40E.....
 Mr Julian Turnbull
 Trustee/Treasurer

The notes on pages 7 to 14 form part of these financial statements.

Lighthouse Community Church

Notes to the Financial Statements for the year ended 31 July 2025

1. Accounting policies

Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and UK Generally Accepted Accounting Practice.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts. The accounts are prepared on a going concern basis as the Trustees consider that there are no material uncertainties about the Church's ability to continue as a going concern. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 as published on 2 February 2016 and does not prepare a Statement of Cash Flows.

The Charity meets the definition of a public benefit entity under FRS 102.

Basis of financial statements

The financial statements have been prepared on an accruals basis.

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Lighthouse Community Church

Notes to the Financial Statements for the year ended 31 July 2025

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Charitable Activities

The expenditure on charitable activities includes grants made, governance costs and support costs as shown in the notes.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

Fixed assets

Tangible fixed assets

Fixed assets are included at cost. Depreciation is provided at a rate in order to write off each asset over its estimated useful life:

Church building	2% straight line
Equipment	25% straight line

Taxation

Lighthouse Community Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Financial instruments

Financial instruments are recognised in the Institute's balance sheet when it becomes party to the contractual provisions of the instrument.

Basic financial assets, which include debtors and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market value rate of interest. Financial assets classified as receivable within one year are not amortised.

Cash at bank and in hand includes short term highly liquid bank accounts with a short maturity of three months or less.

Basic financial liabilities, which include creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Pensions

The charity operates a defined contribution scheme. The amount charged to the Statement of Financial Activities in respect of pension costs is the contributions payable in the year.

Lighthouse Community Church

Notes to the financial statements for the year ended 31 July 2025

2. Donations and legacies	General fund	Designated fund	Restricted fund	2025 Total	2024 Total
	£	£	£	£	£
Tithes	52,736	-	-	52,736	47,253
Offerings and other donations	32,228	-	784	33,012	8,004
Gift Aid reclaimed	11,407	-	-	11,407	9,764
Other income	19,702	-	531	20,233	24,052
	116,073	-	1,315	117,388	89,073

Donations and legacies (comparatives)	General fund	Designated fund	Restricted fund	2024 Total
	£	£	£	£
Tithes	47,253	-	-	47,253
Offerings and other donations	8,004	-	-	8,004
Gift Aid reclaimed	9,764	-	-	9,764
Other income	24,052	-	-	24,052
	89,073	-	-	89,073

3. Other trading activities	General fund	Designated fund	Restricted fund	2025 Total	2024 Total
	£	£	£	£	£
Rental income	1,574	-	-	1,574	3,775
	1,574	-	-	1,574	3,775

Other trading activities (comparatives)	General fund	Designated fund	Restricted fund	2024 Total
	£	£	£	£
Rental income	3,775	-	-	3,775
	3,775	-	-	3,775

4. Investment income	General fund	Designated fund	Restricted fund	2025 Total	2024 Total
	£	£	£	£	£
Bank Interest	48	-	-	48	53
	48	-	-	48	53

Investment income (comparatives)	General fund	Designated fund	Restricted fund	2024 Total
	£	£	£	£
Bank Interest	53	-	-	53
	53	-	-	53

Lighthouse Community Church

Notes to the financial statements for the year ended 31 July 2025

5. Charitable activities

Activity	Staff costs £	Other direct costs £	Support costs £	2025 Total £	2024 Total £
Charitable activities	49,179	13,527	29,928	92,634	85,681
	49,179	13,527	29,928	92,634	85,681
	(Note 6)	(Note 8)	(Note 9)		
Of which:					
Relating to unrestricted general funds	49,179	13,527	23,478	86,184	83,641
Relating to unrestricted designated funds	-	-	4,854	4,854	1,900
Relating to restricted funds	-	-	1,596	1,596	140
	49,179	13,527	29,928	92,634	85,681

6. Staff costs and numbers

	2025 £	2024 £
Gross salaries	47,937	47,240
Employer's pension	1,242	1,272
	49,179	48,512

The average number of employees during the year was 3 (2024: 3). No employees received emoluments of more than £60,000.

7. Transactions with Trustees and related parties

There were no transactions with Trustees during the year. The Trustees have no financial interest in the charity's surplus or assets and received no remuneration for acting in that capacity. The aggregate value of donations made by Trustees was £35,457 (2024: £20,368). The only transactions with related parties during the year were salaries, as noted below.

Hannah Montgomery, the wife of Trustee Tom Montgomery, is an employee of Lighthouse Community Church. Salary contributions for Hannah's position as Senior Leader are £30,952 (2024: £21,375) and pension contributions of £988 (2024: £897). Hannah became a Trustee herself on 1 January 2025.

Kim Miller, the wife of Trustee Nathan Miller, is an employee of Lighthouse Community Church. Salary contributions for Kim's position as operations assistant are £4,672 (2024: £nil).

During the year, Mr T Montgomery, Mr K Reid and Mr J Turnbull were also Trustees of Lighthouse Community Projects SCIO, Scottish Charity SC046332. Lighthouse Community Church owns the building that Lighthouse Community Projects operated from. Lighthouse Community Church employs the staff of Lighthouse Community Projects and accounts to HMRC for all PAYE and NI liabilities. Lighthouse Community Projects paid staff directly in line with the payroll records supplied by Lighthouse Community Church. During the year, Lighthouse Community Project contributed payroll costs of £13,128 (2024: £24,052) to Lighthouse Community Church.

8. Other direct costs

	General fund £	Designated fund £	Restricted fund £	2025 Total £	2024 Total £
<i>Other direct costs:</i>					
Repairs and maintenance	3,189	-	-	3,189	2,472
Insurance	1,875	-	-	1,875	1,836
Loan interest, Prestonpans	2,379	-	-	2,379	2,793
Equipment costs	787	-	-	787	373
Community café costs	1,848	-	-	1,848	-
Youth	2,099	-	-	2,099	1,543
Support for others	1,130	-	-	1,130	792
<i>Institutional donations:</i>					
Ghana	50	-	-	50	2,382
Adopt a Child	-	-	-	-	252
Light and Life	50	-	-	50	300
Scripture Union	120	-	-	120	120
	13,527	-	-	13,527	12,863

Lighthouse Community Church

Notes to the financial statements for the year ended 31 July 2025

8. Other direct costs (comparatives)	General fund	Designated fund	Restricted fund	2024 Total
	£	£	£	£
<i>Other direct costs:</i>				
Repairs and maintenance	2,472	-	-	2,472
Insurance	1,836	-	-	1,836
Loan interest, Prestonpans	2,793	-	-	2,793
Equipment costs	373	-	-	373
Youth	1,543	-	-	1,543
Support for others	792	-	-	792
<i>Institutional donations:</i>				
Ghana	2,382	-	-	2,382
Adopt a Child	252	-	-	252
Light and Life	300	-	-	300
Scripture Union	120	-	-	120
	12,863	-	-	12,863

9. Support costs	General fund	Designated fund	Restricted fund	2025 Total	2024 Total
	£	£	£	£	£
Event costs	606	-	-	606	-
Utilities	5,785	-	-	5,785	10,958
Other office expenses	3,112	-	-	3,112	427
Hospitality	153	-	-	153	446
Ministries Larder	-	-	1,596	1,596	-
Other staff costs	237	-	-	237	159
Training	665	-	-	665	918
Independent examination	2,400	-	-	2,400	2,178
Professional fees	9,302	-	-	9,302	5,579
Depreciation	-	4,854	-	4,854	1,900
Miscellaneous expenditure	1,218	-	-	1,218	1,741
	23,478	4,854	1,596	29,928	24,306

Support costs (comparatives)	General fund	Designated fund	Restricted fund	2024 Total
	£	£	£	£
Utilities	10,958	-	-	10,958
Other office expenses	427	-	-	427
Hospitality	446	-	-	446
Other staff costs	159	-	-	159
Training	918	-	-	918
Independent examination	2,178	-	-	2,178
Professional fees	5,579	-	-	5,579
Depreciation	-	1,900	-	1,900
Miscellaneous expenditure	1,601	-	140	1,741
	22,266	1,900	140	24,306

Lighthouse Community Church

Notes to the financial statements for the year ended 31 July 2025

10. Tangible fixed assets

	Church property £	Equipment £	Total £
Cost			
At 1 August 2024	95,000	29,962	124,962
Additions	-	14,175	14,175
At 31 July 2025	95,000	44,137	139,137
Depreciation			
At 1 August 2024	17,100	29,962	47,062
Charge for year	1,900	2,954	4,854
At 31 July 2025	19,000	32,916	51,916
Net book value			
At 31 July 2025	76,000	11,221	87,221
At 31 July 2024	77,900	-	77,900

Tangible fixed assets (comparative)

	Church property £	Equipment £	Total £
Cost			
At 1 August 2023	95,000	29,962	124,962
At 31 July 2024	95,000	29,962	124,962
Depreciation			
At 1 August 2023	15,200	29,962	45,162
Charge for year	1,900	-	1,900
At 31 July 2024	17,100	29,962	47,062
Net book value			
At 31 July 2024	77,900	-	77,900
At 31 July 2023	79,800	-	79,800

11. Debtors: amounts falling due within one year

	General fund £	Designated fund £	Restricted fund £	2025 Total £	2024 Total £
Gift aid recoverable	846	-	-	846	1,452
Other debtors	1,524	-	-	1,524	75
	2,370	-	-	2,370	1,527

Debtors: amounts falling due within one year (comparatives)

	General fund £	Designated fund £	Restricted fund £	2024 Total £
Gift aid recoverable	1,452	-	-	1,452
Other debtors	75	-	-	75
	1,527	-	-	1,527

Lighthouse Community Church

Notes to the financial statements for the year ended 31 July 2025

12. Creditors: falling due within one year

	General fund	Designated fund	Restricted fund	2025 Total	2024 Total
	£	£	£	£	£
Church loan - Stewardship	-	5,115	-	5,115	5,035
PAYE and social security	599	-	-	599	604
Accruals and deferred income	2,400	-	-	2,400	2,178
Other creditors	864	-	-	864	1,154
	3,863	5,115	-	8,978	8,971

Creditors: falling due within one year (comparatives)

	General fund	Designated fund	Restricted fund	2024 Total
	£	£	£	£
Church loan - Stewardship	-	5,035	-	5,035
PAYE and social security	604	-	-	604
Accruals and deferred income	2,178	-	-	2,178
Other creditors	1,154	-	-	1,154
	3,936	5,035	-	8,971

13. Creditors: falling due after more than one year

	General fund	Designated fund	Restricted fund	2025 Total	2024 Total
	£	£	£	£	£
Church loan - Stewardship	-	23,833	-	23,833	28,852
	-	23,833	-	23,833	28,852

Creditors: falling due after more than one year (comparatives)

	General fund	Designated fund	Restricted fund	2024 Total
	£	£	£	£
Church loan - Stewardship	-	28,852	-	28,852
	-	28,852	-	28,852

The church took out a 15 year loan with Stewardship on the 30 April 2015 amounting to £73,500 repayable on the 25th day of each month commencing from 15 May 2015. Interest is on a variable rate charged at 7.25% (previously 7.50%) per annum to 30 April 2025 then reduced to 7.05% per annum from 1 May 2025.

14. Unrestricted funds

	Balance at 01.08.24	Income	Expenditure	Transfers	Balance at 31.07.25
	£	£	£	£	£
General fund	19,127	117,695	(86,184)	(19,926)	30,712
Designated fund					
Designated assets	44,013	-	(4,854)	19,114	58,273
Total unrestricted funds	63,140	117,695	(91,038)	(812)	88,985

	Balance at 01.08.23	Income	Expenditure	Transfers	Balance at 31.07.24
	£	£	£	£	£
General fund	14,700	92,901	(83,641)	(4,833)	19,127
Designated fund					
Designated assets	41,080	-	(1,900)	4,833	44,013
Total unrestricted funds	55,780	92,901	(85,541)	-	63,140

Lighthouse Community Church

Notes to the financial statements for the year ended 31 July 2025

14. Unrestricted funds

Explanation of funds

The General fund represents all income and expenditure relating to the primary focus activities of the charity, other than those funds held in the designated fund.

The Designated asset fund represents the net book value of the fixed assets owned by the charity less the loan repayable.

15. Restricted funds

	Balance at 01.08.24	Income	Expenditure	Transfers	Balance at 31.07.25
	£	£	£	£	£
Memorial Bench fund	5	-	-	-	5
Lighthouse Larder fund	-	784	(1,596)	812	-
Youth fund	-	531	-	-	531
Total restricted funds	<u>5</u>	<u>1,315</u>	<u>(1,596)</u>	<u>812</u>	<u>536</u>

	Balance at 01.08.23	Income	Expenditure	Transfers	Balance at 31.07.24
	£	£	£	£	£
Memorial Bench fund	145	-	(140)	-	5
Total restricted funds	<u>145</u>	<u>-</u>	<u>(140)</u>	<u>-</u>	<u>5</u>

Explanation of funds

The Memorial Bench fund represents income received from offerings towards purchasing a memorial bench for Jacquie Henderson.

The Lighthouse Larder fund represents income received to help with the running costs of the larder following the new pantry style model adapted during the year.

The Youth fund represents income received towards youth activities and fundraising for summer camp events.

Accounts

Scottish Charity No. SC032471

Lighthouse Community Church
(Scottish Charitable Incorporated Organisation)
(Previously known as Lighthouse Central)

Trustees' Report and Financial Statements
For the year ended 31 July 2024

Lighthouse Community Church

Contents of the Financial Statements *for the year ended 31 July 2024*

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Lighthouse Community Church

Report of the Trustees *for the year ended 31 July 2024*

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 July 2024.

Principal office and registered office

West Loan
Prestonpans
EH32 9NT

Bankers

Royal Bank of Scotland
12 Bridge Street
Musselburgh
EH21 6AH

Status of Charity and Governing Documents

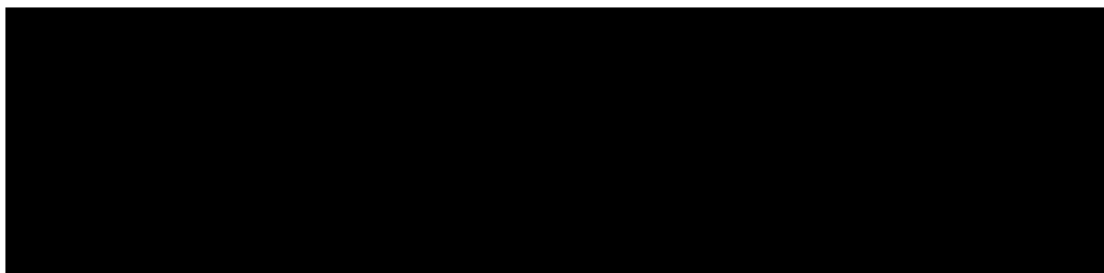
Lighthouse Community Church is a SCIO (Scottish Charitable Incorporated Organisation) registered with OSCR (SC032471). The charity was previously known as Lighthouse Central which was a company limited by guarantee (Number SC335205) but the constitution was converted to a SCIO on 31 December 2024.

Aims and affiliation

The objective of the Charity is the furtherance of the Christian religion in accordance with the biblical teaching of Jesus Christ. The outworking of this will include a clear presentation of the teaching of scripture, acts of service for the benefit of others, local and international community development and networking with the wider Christian Community.

The Trustees

The Trustees who served the charity during the year and up to the date of signing were as follows:



Recruitment and appointment of Trustees

The Trustees may at any time appoint a new member, or at each annual general meeting the members may elect any member to be a Trustee. Trustees are given general control and supervision of the activities of Lighthouse Community Church. In particular they will be responsible for monitoring the financial position. At each annual general meeting, all the Trustees shall retire from office, but shall then be eligible for re-appointment.

Related parties

For the same period as that noted above (or throughout the year if no period is noted), [REDACTED] Mr [REDACTED] were also Trustees of Lighthouse Community Projects SCIO, Scottish Charity SC046332. This is a charity set up to allow them to apply for funding that did not support projects that are based on religion, allowing the church to further support the needs of the community. Further details can be found in note 7 of the accounts.

Achievements and performance

The Church has continued to gather regularly on Sundays and also in smaller group settings throughout the week/month in 'missional communities'. The Church has continued in their mission to follow Jesus, build community and make a difference in East Lothian. The Church supports the activity of the Lighthouse Community Projects which aims to make a difference in the local area, through volunteering and pastorally supporting those who come into contact with the Foodbank, Café and Toddler group. The Church has developed links with local schools in Prestonpans, providing religious assemblies as well as classroom sessions working in partnership with other local churches and Scripture Union Scotland.

Volunteers

The Trustees wish to record their appreciation of the services rendered by the volunteers who run the many and varied activities of the church.

Lighthouse Community Church

Report of the Trustees *for the year ended 31 July 2024*

Financial review

Principal sources of funding

The charity mainly receives income from donations from members of the congregation.

Results for the year

The financial statements for the year are set out on pages 5 to 13. The Statement of Financial Activities on page 5 reflects a surplus of £7,220 (2023: surplus of £265).

Reserves

It is the policy of the charity to maintain unrestricted funds, ie funds not committed or invested in fixed assets, at a level which equates to approximately six months of unrestricted expenditure, around £41,800. The General Fund on page 5 at 31 July 2024 amounted to £19,127 (2023: £14,700) which is significantly below the required target. The Trustees are monitoring the situation and although the reserves fall below the desired target they are confident they can continue as a going concern and expect the reserves to increase over the coming years. Total reserves, including the net book value of fixed assets and balances on designated funds amounted to £63,145 (2023: £55,925).

Statement on risk

The Trustees have conducted their own review of the major risks to which the charity is exposed, systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Plans for the future

Our plans for the future are to continue to grow as a community of disciples following Jesus in East Lothian. We remain committed to the local community through the wider work of the church, and will continue to encourage developing partnerships with local charities.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice.)

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Lighthouse Community Church

Report of the Trustees *for the year ended 31 July 2024*

Approved by the Board on 29 April 2025 and signed on its behalf by:



Lighthouse Community Church

Independent Examiners Report *for the year ended 31 July 2024*

I report on the accounts of the charity for the year ended 31 July 2024 which are set out on pages 5 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

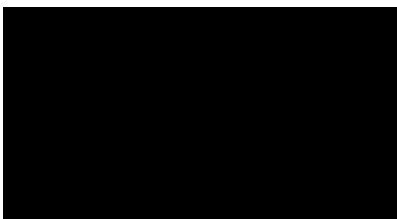
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given in the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:-
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended) and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Innes & Partners Limited
Chartered Certified Accountants

Date: 29 April 2025

Innes House
18 Shairps Business Park
Houstoun Road
Livingston
EH54 5FD

Lighthouse Community Church

Statement of Financial Activities
For the year ended 31 July 2024

	Notes	General fund £	Designated fund £	Restricted fund £	2024 Total £	General fund £	Designated fund £	Restricted fund £	2023 Total £
Income									
Donations and legacies	2	89,073	-	-	89,073	77,406	-	-	77,406
Other trading activities	3	3,775	-	-	3,775	1,256	-	-	1,256
Other income	4	53	-	-	53	48	-	-	48
Total income		92,901	-	-	92,901	78,710	-	-	78,710
Expenditure									
Charitable activities	5	83,641	1,900	140	85,681	76,545	1,900	-	78,445
Total expenditure		83,641	1,900	140	85,681	76,545	1,900	-	78,445
Net income/(expenditure) before transfers		9,260	(1,900)	(140)	7,220	2,165	(1,900)	-	265
Transfers between funds	14	(4,833)	4,833	-	-	(4,818)	4,818	-	-
Net movement in funds		4,427	2,933	(140)	7,220	(2,653)	2,918	-	265
Reconciliation of funds:									
Total funds brought forward		14,700	41,080	145	55,925	17,353	38,162	145	55,660
Total funds carried forward		19,127	44,013	5	63,145	14,700	41,080	145	55,925
		(Note 14)	(Note 14)	(Note 15)					
Represented by:									
Unrestricted fund									
General		19,127	-	-	19,127	14,700	-	-	14,700
Designated fund									
Designated assets		-	44,013	-	44,013	-	41,080	-	41,080
Restricted fund									
Memorial Bench fund		-	-	5	5	-	-	145	145
Total funds		19,127	44,013	5	63,145	14,700	41,080	145	55,925

All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

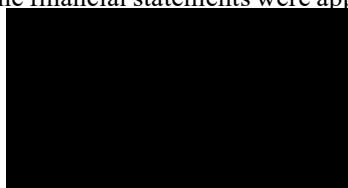
Lighthouse Community Church

Balance sheet

As at 31 July 2024

	Notes	General fund £	Designated fund £	Restricted fund £	2024 Total £	2023 Total £
Fixed assets						
Tangible assets	10	-	77,900	-	77,900	79,800
Total fixed assets		-	77,900	-	77,900	79,800
Current assets						
Debtors	11	1,527	-	-	1,527	10,577
Cash at bank and in hand		21,536	-	5	21,541	7,235
Total current assets		23,063	-	5	23,068	17,812
Liabilities						
Creditors: falling due within one year	12	(3,936)	(5,035)	-	(8,971)	(7,788)
Net current assets/(liabilities)		19,127	(5,035)	5	14,097	10,024
Total assets less current liabilities		19,127	72,865	5	91,997	89,824
Creditors: falling due after more than one year	13	-	(28,852)	-	(28,852)	(33,899)
Total net assets		19,127	44,013	5	63,145	55,925
The funds of the charity						
General fund	14	19,127	-	-	19,127	14,700
Designated assets fund	14	-	44,013	-	44,013	41,080
Restricted funds	15	-	-	5	5	145
Total charity funds		19,127	44,013	5	63,145	55,925

The financial statements were approved by the Board on 29 April 2025 and signed on their behalf by:



The notes on pages 7 to 13 form part of these financial statements.

Lighthouse Community Church

Notes to the Financial Statements for the year ended 31 July 2024

1. Accounting policies

Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and UK Generally Accepted Accounting Practice.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts. The accounts are prepared on a going concern basis as the Trustees consider that there are no material uncertainties about the Church's ability to continue as a going concern. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 as published on 2 February 2016 and does not prepare a Statement of Cash Flows.

The Charity meets the definition of a public benefit entity under FRS 102.

Basis of financial statements

The financial statements have been prepared on an accruals basis.

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Lighthouse Community Church

Notes to the Financial Statements for the year ended 31 July 2024

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Charitable Activities

The expenditure on charitable activities includes grants made, governance costs and support costs as shown in the notes.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

Fixed assets

Tangible fixed assets

Fixed assets are included at cost. Depreciation is provided at a rate in order to write off each asset over its estimated useful life:

Church building	2% straight line
Equipment	25% straight line

Taxation

Lighthouse Community Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Financial instruments

Financial instruments are recognised in the Institute's balance sheet when it becomes party to the contractual provisions of the instrument.

Basic financial assets, which include debtors and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market value rate of interest. Financial assets classified as receivable within one year are not amortised.

Cash at bank and in hand includes short term highly liquid bank accounts with a short maturity of three months or less.

Basic financial liabilities, which include creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Pensions

The charity operates a defined contribution scheme. The amount charged to the Statement of Financial Activities in respect of pension costs is the contributions payable in the year.

Lighthouse Community Church

Notes to the financial statements for the year ended 31 July 2024

2. Donations and legacies	General fund	Designated fund	Restricted fund	2024 Total	2023 Total
	£	£	£	£	£
Tithes	47,253	-	-	47,253	44,247
Offerings	8,004	-	-	8,004	2,774
Gift Aid reclaimed	9,764	-	-	9,764	8,901
Other income	24,052	-	-	24,052	21,484
	89,073	-	-	89,073	77,406

Donations and legacies (comparatives)	General fund	Designated fund	Restricted fund	2023 Total
	£	£	£	£
Tithes	44,247	-	-	44,247
Offerings	2,774	-	-	2,774
Gift Aid reclaimed	8,901	-	-	8,901
Other income	21,484	-	-	21,484
	77,406	-	-	77,406

3. Other trading activities	General fund	Designated fund	Restricted fund	2024 Total	2023 Total
	£	£	£	£	£
Rental income	3,775	-	-	3,775	1,256
	3,775	-	-	3,775	1,256

Other trading activities (comparatives)	General fund	Designated fund	Restricted fund	2023 Total
	£	£	£	£
Rental income	1,256	-	-	1,256
	1,256	-	-	1,256

4. Other income	General fund	Designated fund	Restricted fund	2024 Total	2023 Total
	£	£	£	£	£
Bank Interest	53	-	-	53	48
	53	-	-	53	48

Other income (comparatives)	General fund	Designated fund	Restricted fund	2023 Total
	£	£	£	£
Bank Interest	48	-	-	48
	48	-	-	48

Lighthouse Community Church

Notes to the financial statements for the year ended 31 July 2024

5. Charitable activities

<i>Activity</i>	Staff costs £	Other direct costs £	Support costs £	2024 Total £	2023 Total £
Charitable activities	48,512	12,863	24,306	85,681	78,445
	48,512	12,863	24,306	85,681	78,445
	<i>(Note 6)</i>	<i>(Note 8)</i>	<i>(Note 9)</i>		
Of which:					
Relating to unrestricted general funds	48,512	12,863	22,266	83,641	76,545
Relating to unrestricted designated funds	-	-	1,900	1,900	1,900
Relating to restricted funds	-	-	140	140	-
	48,512	12,863	24,306	85,681	78,445

6. Staff costs and numbers

	2024 £	2023 £
Gross salaries	47,240	47,413
Employer's pension	1,272	1,170
	48,512	48,583

The average number of employees during the year was 3 (2023: 4). No employees received emoluments of more than £60,000.

7. Transactions with Trustees and related parties

There were no transactions with related parties during the year. The Trustees have no financial interest in the charity's surplus or assets and received no remuneration for acting in that capacity. The aggregate value of donations made by Trustees was £20,368 (2023: £25,427).

[REDACTED], is an employee of Lighthouse Community Church. Salary contributions for Hannah's position as Senior Leader are £21,375 (2023: £21,000).

Throughout the year, [REDACTED] were also Trustees of Lighthouse Community Projects SCIO, Scottish Charity SC046332. Lighthouse Community Church owns the building that Lighthouse Community Projects operates from. Lighthouse Community Church employs the staff of Lighthouse Community Projects and accounts to HMRC for all PAYE and NI liabilities. Lighthouse Community Projects pays staff directly in line with the payroll records supplied by Lighthouse Community Church.

8. Other direct costs

	General fund £	Designated fund £	Restricted fund £	2024 Total £	2023 Total £
<i>Other direct costs:</i>					
Repairs and maintenance	2,472	-	-	2,472	1,994
Insurance	1,836	-	-	1,836	1,152
Loan interest, Prestonpans	2,793	-	-	2,793	2,252
Equipment costs	373	-	-	373	2,158
Youth	1,543	-	-	1,543	55
Support for others	792	-	-	792	-
<i>Institutional donations:</i>					
Ghana	2,382	-	-	2,382	1,583
Adopt a Child	252	-	-	252	432
Light and Life	300	-	-	300	300
Scripture Union	120	-	-	120	120
	12,863	-	-	12,863	10,046

Lighthouse Community Church

Notes to the financial statements for the year ended 31 July 2024

8. Other direct costs (comparatives)	General fund	Designated fund	Restricted fund	2023 Total
	£	£	£	£
<i>Other direct costs:</i>				
Repairs and maintenance	1,994	-	-	1,994
Insurance	1,152	-	-	1,152
Loan interest, Prestonpans	2,252	-	-	2,252
Equipment costs	2,158	-	-	2,158
Youth	55	-	-	55
<i>Institutional donations:</i>				
Ghana	1,583	-	-	1,583
Adopt a Child	432	-	-	432
Light and Life	300	-	-	300
Scripture Union	120	-	-	120
	10,046	-	-	10,046

9. Support costs	General fund	Designated fund	Restricted fund	2024 Total	2023 Total
	£	£	£	£	£
Utilities	10,958	-	-	10,958	5,600
Other office expenses	427	-	-	427	181
Hospitality	446	-	-	446	657
Other staff costs	159	-	-	159	266
Training	918	-	-	918	886
Independent examination	2,178	-	-	2,178	2,178
Professional fees	5,579	-	-	5,579	6,484
Depreciation	-	1,900	-	1,900	1,900
Miscellaneous expenditure	1,601	-	140	1,741	1,664
	22,266	1,900	140	24,306	19,816

Support costs (comparatives)	General fund	Designated fund	Restricted fund	2023 Total
	£	£	£	£
Utilities	5,600	-	-	5,600
Other office expenses	181	-	-	181
Hospitality	657	-	-	657
Other staff costs	266	-	-	266
Training	886	-	-	886
Independent examination	2,178	-	-	2,178
Professional fees	6,484	-	-	6,484
Depreciation	-	1,900	-	1,900
Miscellaneous expenditure	1,664	-	-	1,664
	17,916	1,900	-	19,816

Lighthouse Community Church

Notes to the financial statements for the year ended 31 July 2024

10. Tangible fixed assets

<i>Cost</i>	Church property £	Equipment £	Total £
At 1 August 2023	95,000	29,962	124,962
At 31 July 2024	95,000	29,962	124,962
<i>Depreciation</i>			
At 1 August 2023	15,200	29,962	45,162
Charge for year	1,900	-	1,900
At 31 July 2024	17,100	29,962	47,062
<i>Net book value</i>			
At 31 July 2024	77,900	-	77,900
At 31 July 2023	79,800	-	79,800

11. Debtors: amounts falling due within one year

	General fund £	Designated fund £	Restricted fund £	2024 Total £	2023 Total £
Gift aid recoverable	1,452	-	-	1,452	8,899
Other debtors	75	-	-	75	1,678
	1,527	-	-	1,527	10,577

Debtors: amounts falling due within one year (comparatives)

	General fund £	Designated fund £	Restricted fund £	2023 Total £
Gift aid recoverable	8,899	-	-	8,899
Other debtors	1,678	-	-	1,678
	10,577	-	-	10,577

12. Creditors: falling due within one year

	General fund £	Designated fund £	Restricted fund £	2024 Total £	2023 Total £
Church loan - Stewardship	-	5,035	-	5,035	4,821
PAYE and social security	604	-	-	604	541
Other creditors	3,332	-	-	3,332	2,426
	3,936	5,035	-	8,971	7,788

Creditors: falling due within one year (comparatives)

	General fund £	Designated fund £	Restricted fund £	2023 Total £
Church loan - Stewardship	-	4,821	-	4,821
PAYE and social security	541	-	-	541
Other creditors	2,426	-	-	2,426
	2,967	4,821	-	7,788

Lighthouse Community Church

Notes to the financial statements for the year ended 31 July 2024

13. Creditors: falling due after more than one year

	General fund	Designated fund	Restricted fund	2024 Total	2023 Total
	£	£	£	£	£
Church loan - Stewardship	-	28,852	-	28,852	33,899
	-	28,852	-	28,852	33,899

Creditors: falling due after more than one year (comparatives)

	General fund	Designated fund	Restricted fund	2023 Total
	£	£	£	£
Church loan - Stewardship	-	33,899	-	33,899
	-	33,899	-	33,899

The church took out a 15 year loan with Stewardship on the 30 April 2015 amounting to £73,500 repayable on the 25th day of each month commencing from 15 May 2015. Interest was charged at 4.25% per annum reduced to 4% per annum from 27 September 2016.

14. Unrestricted funds

	Balance at 01.08.23	Income	Expenditure	Transfers	Balance at 31.07.24
	£	£	£	£	£
General fund	14,700	92,901	(83,641)	(4,833)	19,127
Designated fund					
Designated assets	41,080	-	(1,900)	4,833	44,013
Total unrestricted funds	55,780	92,901	(85,541)	-	63,140

	Balance at 01.08.22	Income	Expenditure	Transfers	Balance at 31.07.23
	£	£	£	£	£
General fund	17,353	78,710	(76,545)	(4,818)	14,700
Designated fund					
Designated assets	38,162	-	(1,900)	4,818	41,080
Total unrestricted funds	55,515	78,710	(78,445)	-	55,780

Explanation of funds

The *General fund* represents all income and expenditure relating to the primary focus activities of the charity, other than those funds held in the designated fund.

The *Designated asset fund* represents the net book value of the fixed assets owned by the charity less the loan repayable.

15. Restricted funds

	Balance at 01.08.23	Income	Expenditure	Transfers	Balance at 31.07.24
	£	£	£	£	£
Memorial Bench fund	145	-	(140)	-	5
Total restricted funds	145	-	(140)	-	5

	Balance at 01.08.22	Income	Expenditure	Transfers	Balance at 31.07.23
	£	£	£	£	£
Memorial Bench fund	145	-	-	-	145
Total restricted funds	145	-	-	-	145

Explanation of funds

The *Memorial Bench fund* represents income received from offerings towards purchasing a memorial bench for Jacquie Henderson.