

LIGHTHOUSE INTERNATIONAL MINISTRIES

LIGHTHOUSE INTERNATIONAL MINISTRIES

REGISTERED CHARITY NUMBER : 1032201

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

LIGHTHOUSE INTERNATIONAL MINISTRIES

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LIGHTHOUSE INTERNATIONAL MINISTRIES

Report of the trustees for the Year Ended 31 March 2025

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The members of the Management Committee (trustees) present their annual report for the Year Ended 31st March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2015).

Reference & Administrative Information

The Charity

The Charity is registered with the Charity Commissioners for England and Wales with registration number 1032201. The Charity's address is Lighthouse International Ministries, 12 Centenary Park, Coronet way, Eccles, Manchester, M50 1RE.

Date of registration:

The Charity was registered with charities Commission on 28/01/1994

Other Names:

LIM (Old name)

LIM UK (Working name)

L I M (Working name)

Governing document:

Trust deed dated 17 Jan 1994, scheme of the charity Commissioners dated 15 March 2002.

Trustees (Management Committee)

The trustees who served on the Management Committee during the year were as follows:-

Mrs Joanne Marks	Trustee
Mrs Florence Hendriksz	Trustee
Mr Phil Clare	Trustee

Management Committee members are elected or appointed once in every 2 years, with the officers being elected from the membership of the Management Committee.

Management Team

Lead Pastor:	Mr Paul Hallam
Shop Manager:	Mrs Margaret Hallam
Finance officer	Mrs Zuzana Austin

Independent Examiner

Ferguson & Co, 651 Mauldeth Road West, Chorlton, Manchester, M21 7SA

Bankers

The Charity's bankers are:

TSB Bank	The Co-Operative Bank
Chorlton	
Manchester	Manchester

Objectives of the Organisation

Objectives:-

Lighthouse International Ministries (LIM) is a network of Churches and individuals throughout Great Britain and Ireland that supports people and projects in Romania, India and Africa i.e. Children's homes youth Camps, Leprosy Missions. LIM's heart is to strengthen, equip and facilitate indigenous people who have good ideas but have very limited resources.

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Report of the trustees for the Year Ended 31 March 2025 (CONTINUE)

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The objects of the charity are to benefit the peoples of the Eastern Europe, Africa and Asia by:

- A) the relief of poverty and hardship
- B) the advancement of education
- C) the preservation and protection of health and
- D) the promotion of the Christian Religion.

Classification

What:

- The prevention or relief of poverty
- Overseas aid/famine relief
- Religious activities

Who:

- Children/Young people
- Elderly/Old people
- People with disabilities

How:

- Makes grants to individuals
- Makes grants to organisations
- Provides human resources
- Provides buildings/facilities/open spaces
- Sponsors or undertake research
- Acts as umbrella or resource body

Trustee Induction and Training

New trustees undergo a period of induction for one week and get training in skills relevant to them.

Recruitment and Appointment of Trustees

This is done in the Annual General Meeting of the organisation. Notice is given to all members 21 days before the Annual General Meeting

Risk Management

The board of trustees have undertaken a risk review of the charity's affairs over the next financial year. The trustees have identified and reviewed the major risks to which the charity is exposed to and have established systems to mitigate those risks.

Financial Review

In the year to 31 Mar 2025 the charity had a total income of £135,926 (2024 - £133,696) and total expenditure of £136,513 (2024 - £124,429). This resulted in a net deficit for the year of £587 (2024 - net surplus £9,267). During this period the charity have used reserves to maintain activity levels in the face of reductions in funding. At the end of financial year restricted reserves stood at £11,191 (2024 - £12,991).

Reserves Policy

The charity's general reserves cover approximately 2 to 4 months running costs. The financial situation is under constant review by the board and it is to be hoped that grant making trusts and public donations will give a favourable response to the charity's application for continued funding of its projects.

Investment Policy

Monies not required for day to day working capital are placed on deposit or in a deposit account paying a favourable rate of interest.

Trustees' Responsibilities in relation to the financial statements

The trustees are responsible for preparing the trustees' annual report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charities act in England & Wales require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing the accounts, the trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and 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 which disclose with reasonable accuracy, at any time, the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the trust deed.

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.


STATEMENT AS TO DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINER

In so far as the trustees are aware, there is no relevant accounts information of which the charity's independent examiner is unaware; and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

On Behalf of the Board of Trustees' Management Committee:



Mrs Joanne Marks (Trustee)



Mr Phil Clare (Trustee)

Date: 22/11/26



LIM TRUSTEES REPORT 2024-2025

The year was another good and effective one, with several streams of income working well. A great fund-raising meal raising over 5K was very welcome as was the contribution made by The Lighthouse Church Manchester, over 10K.

The shops decreased their level of income. This was entirely due to one of them having to close due to local council works, pedestrianising the immediate area. Only time will tell if this has a long-term effect.

Individual donations remained strong, for both India and Romania projects. A shift to more support to children now grown up and entering further education was something that we were expecting. This will only increase as more of the children we've been supporting for years grow older and finish school and enter colleges and later universities. On the flip side we have seen wonderful moments where some of our graduates have entered full time employment in really good jobs. Some in IT and others in business, commerce and medicine. This has been a great encouragement to us.

Five more church buildings are being built under the BACS programme and support has also been given to persecuted Christians in India.

Two youth team trips were made to Romania in May and August. These were highly effective and helped raise more funds for the Jordan Family to Family project being held in our main centre in Slatina, Romania. 40-50 children benefit every week from this activity, and we are really delighted it is being held in our premises. A new minibus in India was also purchased to help our School Wheels Project.

An account was opened with Chapel and York to enable supporters from USA to donate to LIM's projects in tax effective ways. We also offloaded a derelict building on a site in a village in Romania for €10,000, another property we own is being sold for the same amount as it is wholly surplus to requirement. It is a small house we bought to house a desperately poor single parent family. The children have grown up now and the son wants to purchase it from LIM. The legal work is now ongoing to make that possible.

Another property of land has been placed on the market. Approximately 5 acres of land in the Carpathian region of Romania. The land was purchased for £12,500 (€15,000) at the time. It is now on the market for €400,000 as it is in a prime tourist area.

In our opinion, as Trustees, we feel the Charity is being managed effectively and prudently. We have no liabilities, and only voluntary staff. We are, however always looking to develop and grow our financial base, whilst at the same time, we recognise we are operating in difficult times, especially when seeking to raise funds for overseas projects.

Signed:

Date 22/1/26

Mrs Joanne Marks
For and on behalf of The LIM Trustees

Lighthouse International Ministries
Unit 12 Centenary Park
Coronet Way
Salford
M50 1RE

Tel: +44 (0161) 786 1440

www.limuk.info

Director
Paul Hallam

PA to Director
Rachel Willis

Trustees
Jo Marks
Philip Clare
Florence Hendriksz

Shops Manager
Mags Hallam

Projects Manager Romania
Mihai Lupu

Projects Manager India
Samuel Jospeh

Independent Examiner's Report to the Trustees of Lighthouse International Ministries

I report on the accounts of the company for the year ended 31 March 2025 which are set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake examination by being a qualified member of the Association Of Chartered Certified Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

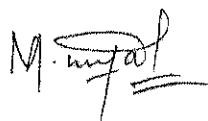
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with 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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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.



Muhammad Tayyab FCCA
Ferguson & Co
Chartered Certified Accountants
651 Mauldeth Road West, Chorlton, Manchester, M21 7SA

Date: 26/01/2026

LIGHTHOUSE INTERNATIONAL MINISTRIES

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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted Funds £	Restricted Income Funds £	Year Ended 31.03.25 Total Funds £	Year Ended 31.03.24 Total Funds £
INCOMING RESOURCES					
<i>Incoming Resources from Generated Funds:</i>					
Donations & Legacies	2	18,147	-	18,147	23,875
Charitable income	2	-	62,208	62,208	56,674
Other activities for generating funds	2	32,930	-	32,930	32,807
Investment income	2	8,094	-	8,094	9,232
Gift aid rebate	2	5,675	-	5,675	8,339
Other income	2	8,872	-	8,872	2,769
TOTAL INCOMING RESOURCES		73,718	62,208	135,926	133,696
RESOURCES EXPENDED					
Charitable Expenditure :	3	(3,044)	(96,381)	(99,425)	(92,434)
Support Cost	3	(33,796)	-	(33,796)	(31,597)
Governance Cost	3	(3,292)	-	(3,292)	(398)
TOTAL RESOURCES EXPENDED		(40,132)	(96,381)	(136,513)	(124,429)
NET INCOMING (OUTGOING) RESOURCES BEFORE TRANSFERS		33,586	(34,173)	(587)	9,267
Transfer between funds	8	(32,373)	32,373	-	-
NET MOVEMENT IN FUNDS		1,213	(1,800)	(587)	9,267
Reconciliation of Funds					
Total Funds B/Fwd		30,517	12,991	43,508	34,241
Total Funds C/Fwd	8	31,730	11,191	42,921	43,508

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 12 form part of these accounts.

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BALANCE SHEET AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	5		2,250		1,238
CURRENT ASSETS					
Debtors		1,094		6,000	
Cash at Bank		39,570		36,257	
Cash in Hand		<u>7</u>		<u>13</u>	
		40,671		42,270	
LIABILITIES:					
Amounts falling due within one year	7	<u>-</u>		<u>-</u>	
NET CURRENT ASSETS			40,671		42,270
NET ASSETS			<u>42,921</u>		<u>43,508</u>
ACCUMULATED FUNDS					
Unrestricted	8		31,730		30,517
Restricted Revenue	8		<u>11,191</u>		<u>12,991</u>
			<u>42,921</u>		<u>43,508</u>

Approved on behalf of the Trustees Management Committee

MRS JOANN R MARSH

 and signed on the behalf



 Signed

Date: 22/1/26.

The notes on pages 8 to 12 form part of these accounts.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1 **ACCOUNTING POLICIES**

Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Fund Structure

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Incoming recognition

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

Contracts, grants and investment income are reflected in the accounts when received.

Donations, gifts and other income are reflected in the accounts when received.

Sales, Rent, Rags are the cash incomes generated through the charity shops, and are recorded as the cash sale is made.

In addition, monies received for specific purposes are set aside as "restricted funds"

Expenditure recognition

All expenditure other than that capitalised has been reflected in the Statement of Financial Activities on an accruals basis as the liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in Note 3.

Valuation, Capitalisation and Depreciation of Fixed Assets

Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost.

Depreciation is provided to write off the cost less the estimated residual value of tangible assets over their estimated useful lives as follows:-

Motor Vehicles	25% on cost
Furniture and Equipment	25% on cost

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES (CONTINUED)

Taxation

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full. The charity is not registered for VAT.

2 INCOMING RESOURCES

	Unrestricted Income Funds £	Restricted Income Funds £	Total 2025 £	Total 2024 £
Donations & Legacies	18,147	-	18,147	23,875
Charitable income	-	62,208	62,208	56,674
<u>Other activities for generating funds (income from shops)</u>	32,930	-	32,930	32,807
Investment income	8,094	-	8,094	9,232
Gift aid rebate	5,675	-	5,675	8,339
Flight compensation admin fees & FUNDRAISING	8,872	-	8,872	2,769
	73,718	62,208	135,926	133,696

Income from charitable activities

Romania and Casa Lumini	6,848	8,407
India	51,945	34,430
Africa	215	500
One-off designation	-	-
Aqape	-	13,337
Church plants	3,200	-
	62,208	56,674

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

3 RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Charitable Activities				
Casa Lumini		5,840	5,840	2,535
Overseas organisations		3,700	3,700	5,500
Overseas individuals		18,300	18,300	4,729
Travel & Subsistence		15,998	15,998	10,857
Africa		1,000	1,000	7,978
El Shaddi		12,000	12,000	13,001
ERI Agape church		-	-	15,593
Roshni Nilaya		39,543	39,543	30,870
Other equipments & supplies		-	-	1,371
Support Costs				
Employment Costs	8,602		8,602	6,252
Rent and Rates	14,284		14,284	13,987
Gas, electricity and water	1,863		1,863	1,834
Motor and Travel	2,193		2,193	3,803
Insurance	2,370		2,370	1,767
Printing, Postage & Stationery	192		192	316
Misc purchases	399		399	1,237
Telephone	891		891	643
Repairs & Maintenance	154		154	120
Advertising, Web & IT	860		860	1,225
Depreciation	1,988		1,988	413
Fundraising	3,044		3,044	-
	36,840	96,381	133,221	124,031
Governance Costs				
Bank Charges	1,852	-	1,852	398
Accountancy & Audit	1,440	-	1,440	-
	3,292	-	3,292	398
Total	40,132	96,381	136,513	124,429
Staff Costs:				
Wages and Salaries			8,602	6,252

No employee earned £60,000 p.a. or more, and no director was paid any remuneration.

The average number of employees, expressed as a full time equivalent was:

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

4 TRUSTEES' REMUNERATION AND EXPENSES

No remuneration directly or indirectly out of the funds of the charity was paid or payable during the year, to any trustee or to any persons known to be connected with them. No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

5 TANGIBLE FIXED ASSETS

	Motor Vehicle	Furniture & Equipment	Total
	£	£	£
COST			
At 31.3.24	9,401	27,841	37,242
Additions	3,000	-	3,000
Disposals			-
At 31.3.25	12,401	27,841	40,242
 DEPRECIATION			
At 31.3.24	8,163	27,841	36,004
Charge	1,988	-	1,988
Disposals			-
At 31.3.25	10,151	27,841	37,992
 NET BOOK VALUE			
At 31.3.25	2,250	-	2,250
At 31.3.24	1,238	-	1,238

	2025	2024
	£	£
6 CAPITAL COMMITMENTS		
None during this year	-	-

	2025	2024
	£	£
7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
LCC Control Account	0	0

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

8 MOVEMENT IN FUNDS

	Balance 1 April 2024	Incoming	Transfer	Outgoing	Balance 31 March 2025
	£	£	£	£	£
RESTRICTED INCOME FUNDS					
Romania(CasaLumini&Life Cent)	7,991	6,848	11,244	(18,092)	7,991
Roshni Nilaya/EIShaddai/India	5,000	51,945	20,344	(77,289)	-
Africa	-	215	785	(1,000)	-
Other Church planting	-	3,200	-	-	3,200
	<u>12,991</u>	<u>62,208</u>	<u>32,373</u>	<u>(96,381)</u>	<u>11,191</u>
UNRESTRICTED FUNDS					
General	30,517	73,718	(32,373)	(40,132)	31,730
TOTAL FUNDS	<u>43,508</u>	<u>135,926</u>	<u>-</u>	<u>(136,513)</u>	<u>42,921</u>

9 GOING CONCERN

The charity's main source of income is donation from public and from sales in charity shops. The trustees consider, having regard to reserves that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if the funding income should cease.

10 POST BALANCE SHEET EVENTS

The Trustees do not consider that there have been any events since the balance sheet date that significantly impact on the financial statement

11 FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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**Charity Income and Expenditure
For the year ended 31 March 2025**

	2025		2024	
	£	£	£	£
Restricted Gifts/Donations	62,208		56,674	
Unrestricted Gifts/Donations	18,147		23,875	
Investment income	8,094		9,232	
Other income	8,872		2,769	
Gift aid rebates	5,675		8,339	
	_____		_____	
Gross Profit		102,996		100,889
 Charitable Expenditure				
Overseas Organisation	3,700		5,500	
Overseas Individual	18,300		4,729	
Casa Lumini & Romania	5,840		2,535	
Roshni Nilaya	39,543		30,870	
Africa	1,000		7,978	
Other equipments & supplies	-		1,371	
El Shaddi	12,000		13,001	
Agape	-		15,593	
	_____		_____	
		(80,383)		(81,577)
 Administrative Expenditure				
Travel and Subsistence	15,998		10,857	
Fundraising	3,044		-	
Bank Charges	1,852		398	
Accountancy	1,440		-	
	_____		_____	
		(22,334)		(11,255)
 Charity surplus/(deficit)		279		8,057

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Shop Income and Expenditure
For the year ended 31 March 2025

	2025		2024	
	£	£	£	£
Sales	30,074		31,825	
Rags and warehouse	780		982	
Other	2,076		-	
	<u> </u>		<u> </u>	
Gross Profit		32,930		32,807
Administrative Expense				
Wages	8,602		6,252	
Rent and rates	14,284		13,987	
Motor and travel expenses	2,193		3,803	
Printing, postage and stationery	192		316	
Telephone	891		643	
Gas, electricity & water	1,863		1,834	
Miscellaneous	399		1,237	
Repairs and renewals	154		120	
Advertising & IT Cost	860		1,225	
Insurance	2,370		1,767	
Depreciation	1,988		413	
		<u> </u>		<u> </u>
		(33,796)		(31,597)
Revenue surplus/(deficit)		<u> </u>		<u> </u>
		(866)		1,210
Total surplus/(deficit)		(866)		1,210
		<u> </u>		<u> </u>