

REGISTERED COMPANY NUMBER: NI693981 (Northern Ireland)
REGISTERED CHARITY NUMBER: 109489

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 January 2025
for
Lighthouse Church Donaghadee LTD

MCA Accountants
Skeoge Industrial Estate
Beraghmore Rd
Londonderry
Co. Londonderry
BT48 8SE

Lighthouse Church Donaghadee LTD

Report of the Trustees
for the Year Ended 31 January 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2025. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI693981 (Northern Ireland)

Registered Charity number

109489

Registered office

22 ARDMINNAN ROAD
PORTAFERRY
Co. Down
BT22 1QJ

Trustees

R Taylor Director (resigned 30.9.24)
G Ireland
Mrs J Ireland
C Graham Homemaker (appointed 7.1.25)
S Graham (appointed 7.1.25)

Company Secretary

Independent Examiner

Michael McAlister
MCA Accountants
Skeoge Industrial Estate
Beraghmore Rd
Londonderry
Co. Londonderry
BT48 8SE

Approved by order of the board of trustees on 1 June 2025 and signed on its behalf by:

G Ireland - Trustee

Independent Examiner's Report to the Trustees of
Lighthouse Church Donaghadee LTD

Independent examiner's report to the trustees of Lighthouse Church Donaghadee LTD ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Michael McAlister
The Institute of Chartered Accountants in Ireland

MCA Accountants
Skeoge Industrial Estate
Beraghmore Rd
Londonderry
Co. Londonderry
BT48 8SE

Date: 30/09/2025.....

Lighthouse Church Donaghadee LTD

Statement of Financial Activities
for the Year Ended 31 January 2025

		Year Ended 31.1.25 Unrestricted funds £	Period 25.1.23 to 31.1.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		31,007	31,495
Investment income	2	<u>274</u>	<u>108</u>
Total		<u>31,281</u>	<u>31,603</u>
EXPENDITURE ON			
Raising funds	3	10,797	10,218
Other		<u>7,269</u>	<u>3,008</u>
Total		<u>18,066</u>	<u>13,226</u>
NET INCOME		13,215	18,377
RECONCILIATION OF FUNDS			
Total funds brought forward		18,377	-
TOTAL FUNDS CARRIED FORWARD		<u><u>31,592</u></u>	<u><u>18,377</u></u>

The notes form part of these financial statements

Lighthouse Church Donaghadee LTD

Balance Sheet
31 January 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible assets	7	2,289	1,984
CURRENT ASSETS			
Cash at bank and in hand		30,602	17,532
CREDITORS			
Amounts falling due within one year	8	(1,299)	(1,139)
NET CURRENT ASSETS		<u>29,303</u>	<u>16,393</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		31,592	18,377
NET ASSETS		<u>31,592</u>	<u>18,377</u>
FUNDS	9		
Unrestricted funds		<u>31,592</u>	<u>18,377</u>
TOTAL FUNDS		<u>31,592</u>	<u>18,377</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Lighthouse Church Donaghadee LTD

Balance Sheet - continued

31 January 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 1 June 2025 and were signed on its behalf by:

G Ireland - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Lighthouse Church Donaghadee LTD

Notes to the Financial Statements - continued
for the Year Ended 31 January 2025

2. INVESTMENT INCOME

	Year Ended 31.1.25 £	Period 25.1.23 to 31.1.24 £
Deposit account interest	274	108

3. RAISING FUNDS

Raising donations and legacies

	Year Ended 31.1.25 £	Period 25.1.23 to 31.1.24 £
Insurance	319	323
Telephone & Internet Costs	559	393
Postage and stationery	-	42
Sundries	65	20
Support costs	2,576	3,592
	<u>3,519</u>	<u>4,370</u>

Investment management costs

	Year Ended 31.1.25 £	Period 25.1.23 to 31.1.24 £
Depreciation	983	661
Aggregate amounts	<u>10,797</u>	<u>10,218</u>

Notes to the Financial Statements - continued
for the Year Ended 31 January 2025

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 31.1.25 £	Period 25.1.23 to 31.1.24 £
Depreciation - owned assets	984	661
Other operating leases	<u>3,497</u>	<u>3,008</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2025 nor for the period ended 31 January 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2025 nor for the period ended 31 January 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	31,495
Investment income	<u>108</u>
Total	<u>31,603</u>
EXPENDITURE ON	
Raising funds	10,218
Other	<u>3,008</u>
Total	<u>13,226</u>
NET INCOME	18,377
TOTAL FUNDS CARRIED FORWARD	<u><u>18,377</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 January 2025

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 February 2024	2,645
Additions	1,289
	<hr/>
At 31 January 2025	3,934
	<hr/>
DEPRECIATION	
At 1 February 2024	661
Charge for year	984
	<hr/>
At 31 January 2025	1,645
	<hr/>
NET BOOK VALUE	
At 31 January 2025	2,289
	<hr/> <hr/>
At 31 January 2024	1,984
	<hr/> <hr/>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	(1)	(1)
Accrued expenses	1,300	1,140
	<hr/>	<hr/>
	1,299	1,139
	<hr/> <hr/>	<hr/> <hr/>

9. MOVEMENT IN FUNDS

	At 1.2.24 £	Net movement in funds £	At 31.1.25 £
Unrestricted funds			
General fund	18,377	13,215	31,592
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	18,377	13,215	31,592
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,281	(18,066)	13,215
	_____	_____	_____
TOTAL FUNDS	<u>31,281</u>	<u>(18,066)</u>	<u>13,215</u>

Comparatives for movement in funds

	Net movement in funds £	At 31.1.24 £
Unrestricted funds		
General fund	18,377	18,377
	_____	_____
TOTAL FUNDS	<u>18,377</u>	<u>18,377</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,603	(13,226)	18,377
	_____	_____	_____
TOTAL FUNDS	<u>31,603</u>	<u>(13,226)</u>	<u>18,377</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2025.

Lighthouse Church Donaghadee LTD

Detailed Statement of Financial Activities
for the Year Ended 31 January 2025

	Year Ended 31.1.25 £	Period 25.1.23 to 31.1.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	31,007	31,495
Investment income		
Deposit account interest	274	108
Total incoming resources	31,281	31,603
EXPENDITURE		
Raising donations and legacies		
Insurance	319	323
Telephone & Internet Costs	559	393
Postage and stationery	-	42
Sundries	65	20
	943	778
Other trading activities		
Purchases	6,295	5,187
Investment management costs		
Fixtures and fittings	983	661
Other		
Other operating leases	3,497	3,008
Charitable Donations	2,136	-
	5,633	3,008
Support costs		
Management		
Advertising	2,576	2,271
Finance		
Light and heat	-	181
Governance costs		
Accountancy and legal fees	1,636	1,140

This page does not form part of the statutory financial statements

Lighthouse Church Donaghadee LTD

Detailed Statement of Financial Activities
for the Year Ended 31 January 2025

	Year Ended 31.1.25 £	Period 25.1.23 to 31.1.24 £
Total resources expended	18,066	13,226
Net income	13,215	18,377

This page does not form part of the statutory financial statements

Lighthouse Church Donaghadee LTD

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for the Year Ended 31 January 2025

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