LIGHTHOUSE CHRISTIAN CHURCH JERSEY LIMITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Lighthouse Christian Church Jersey Limited
Income Statement
For the year ended December 2025

	Jan - Dec 25	Jan - Dec 24	Note
	GBP	GBP	
Ordinary Income/Expense			
Income			
Total Income	398,681	284,460	**2.2**
Expenses			
Advertising and Promotion	87	176	
Bank Service Charges	1,007	625	
Books, DVDs, Resources	2,578	422	
Charitable Donations	21,050	12,900	**8**
Computer Supplies and Maintenance	1,828	346	
Consultancy Fees	5,235	-	
Courses, Training and Conferences	82	-	
Depreciation Expense	9,778	1,892	**2.3**
Events	25,460	19,743	
Food	6,552	4,199	
Insurance Expense	1,528	1,652	
Licences and Company Expenses	5,319	5,273	
Music Sound Video	11,894	3,085	
Office Consumables	125	-	
Rent	95,710	96,310	
Staff Costs	153,631	135,408	**7**
Stationery & Printing	3,081	2,108	
Sundry Costs	767	-	
Teas and Cleaning	4,444	4,083	
Travel and Transport	4,462	4,082	
TV Airtime	84,368	15,600	
Utilities	13,060	11,514	
Website	12,868	3,962	
Total Expenses	464,914	323,380	
Net Ordinary (Expenses) / Income	(66,233)	(38,920)	
Deficit for the Year	**(66,233)**	**(38,920)**	

Lighthouse Christian Church Jersey Limited
Balance Sheet
As of 31 December 2025

	31 Dec 25	31 Dec 24	Note
	GBP	GBP	
ASSETS			
Fixed Assets	1,692	10,721	2.3, 4
Other Assets	1,995	1,995	2.4
Current Assets			
Cash at Bank and in Hand	125,491	180,953	2.5
Other Current Assets	17,904	14,009	2.6, 5
Total Current Assets	143,395	194,962	
Current Liabilities	(10,728)	(5,091)	6
NET CURRENT ASSETS	132,667	189,871	
TOTAL ASSETS LESS CURRENT LIABILITIES	136,354	202,587	
NET ASSETS	**136,354**	**202,587**	
CAPITAL AND RESERVES			
Unrestricted Reserves	136,354	202,587	
RESERVES - UNRESTRICTED	**136,354**	**202,587**	3

Lighthouse Christian Church Jersey Limited
Notes to the Financial Statements
For the year ended 31 December 2025

1 THE ORGANISATION

LIGHTHOUSE CHRISTIAN CHURCH JERSEY LIMITED is a Jersey Company that exists for solely Charitable and Non Profit purposes.

Its aim and objective is to operate as a Christian Church, and its founding legal documents prohibit any member or director of the organisation from benefitting in any way from any of the profits or assets of the organisation, either during its operation or upon its winding up, other than for salaries paid to employed workers in the normal course of operation.

The Directors of the company understand and affirm their compliance with the following responsibilities:

- properly prepare these financial statements;
- select and apply appropriate accounting policies;
- make reasonable and prudent judgments and decisions;
- keep proper accounting records and ensure good systems and procedures are in place;
- safeguard the assets and ongoing viability of the organisation.

2 ACCOUNTING POLICIES

2.1 Basis of Preparation of Financial Statements

These financial statements are prepared in terms of the historical cost convention and in accordance with generally accepted accounting principles.

2.2 Income Recognition

All income received is from charitable donations. A rebate is also received from the Government of Jersey, calculated as a percentage of donations received from Jersey tax payers. This figure is recognised as income in the financial statements when received.

2.3 Fixed Assets and depreciation

Fixed assets are depreciated over four years on a straight line basis with an annual review by the Directors of net realisable value.

Adjustments to net realisable value are made in the depreciation account each year.

Assets costing less than £500 are written off in the year of purchase.

2.4 Other Assets

Other assets include security deposits on rent which are expected to be refunded within more than one year from the balance sheet date.

2.5 Cash At Bank and In Hand

Cash at bank and in hand is held to meet the day to day running costs of the organisation as they fall due.

2.6 Other Current Assets

Other current assets include a charitable GST rebate receivable, prepayments and other receivables such as income received during the year but deposited in the bank following the end of the financial year and other expected refunds of payments due to cancelled events.

2.7 Accruals and Cash flows

The accruals method of accounting is used, however, the income statement is almost exactly a reflection of actual cash flows.

3 RESERVES

	2025	2024
	GBP	GBP
As at 1 January	202,587	241,507
Deficit for the year	(66,233)	(38,920)
As at 31 December	136,354	202,587

The reserves are not restricted.

4 FIXED ASSETS

	Cost	Accumulated Depreciation	Net Value 2024	Net Value 2024
	GBP	GBP	GBP	GBP
Office Equipment	18,017	16,453	1,564	4,607
Camera Equipment	16,304	16,267	37	1,417
Projectors	6,406	6,406	-	734
Musical Equipment	5,738	5,647	91	1,506
Vehicle	-	-	-	2,457
	46,465	44,773	1,692	10,721

Lighthouse Christian Church Jersey Limited
Notes to the Financial Statements
For the year ended 31 December 2025

5 OTHER CURRENT ASSETS

	2025	2024
	GBP	GBP
GST Rebate Receivable	2,747	4,021
Prepayments	15,157	6,448
Other Receivables	-	3,540
	17,904	14,009

6 OTHER CURRENT LIABILITIES

	2025	2024
	GBP	GBP
Accruals	9,478	5,091
Deferred Receipts	1,250	-
	10,728	5,091

7 STAFF COSTS

There were 5 (2004: 4) employees of the Church during the year.

The Pastor, who is a paid employee of the Church, is also a Governor of the Charity.

Other than the Pastor's normal salary, no payments were made to Governors or their families.

8 CHARITABLE DONATIONS

	2025	2024
Charitable donations were made as follows:	GBP	GBP
Operation Orphan (a UK registered Charity)	3,000	3,600
Grace Trust (a Jersey registered Charity)	2,000	1,300
Samaritan's Purse Disaster Relief (a UK registered Charity)	6,000	5,000
Open Doors UK (a UK registered Charity)	2,400	3,000
St Paul's Church (Donation towards New Day Funds)	6,750	-
St Mark's Church (Donation towards Baby Basics Charity)	500	-
Service Station	400	-
	21,050	12,900

9 POST BALANCE SHEET EVENTS

The Directors are not aware of any post balance sheet events that may significantly affect the accounts or the operation of the organisation.