

# **The Inlight Trust**

## **TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020**

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## THE INLIGHT TRUST

### LEGAL AND ADMINISTRATIVE INFORMATION

<b>Trustees</b>	Mrs J Hayward, Senior Trustee Mrs S Knight, Honorary Treasurer Ms J Dunham Dr David Panton Mrs S Vening Mr S Collins
<b>Auditors</b>	Branston Adams Chartered Certified Accountants Suite 2 Victoria House South Street Farnham Surrey GU9 7QU
<b>Principal registered address</b>	Clare Pegden Administrator P O Box 2 Liss Hampshire GU33 6YP
<b>Charity Registration Number</b>	236782
<b>Bankers</b>	Cazenove Capital Management (Schroders) 1 London Wall Place London EC2Y 5AU
<b>Solicitors</b>	Kidd Rapinet Sovereign House 19 South Street Farnham Surrey GU9 7QU
<b>Investment Advisors</b>	Cazenove Capital Management (Schroders) 1 London Wall Place London EC2Y 5AU

## **THE INLIGHT TRUST**

### **ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

The Trustees present their Report and Accounts of the Charity for the year ended 31 March 2020.

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 2016 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 on 17 July 2014.

#### **1. STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Inlight Trust is an unincorporated Trust created by a Trust Deed dated 12th June 1957. It is a Registered Charity, number 236782.

The Trustees who served the Charity during the year were as follows:

Mrs J Hayward, Senior Trustee  
Mrs S Knight, Honorary Treasurer  
Ms J Dunham  
Dr David Panton (Resigned 28<sup>th</sup> September 2019)  
Mrs S Vening  
Mr S Collins (Appointed 11<sup>th</sup> March 2020)

The Inlight Trust's Trustees are elected by a majority vote of all the Trustees. In the past ten years our policies and procedures for induction and training of our Trustees have been called into play in seven cases.

In general, our policy is to seek potential Trustees who; a) come highly recommended by more than one referee already known to the Trustees, or b) are known already to one or more Trustees to be like-minded in terms of our objectives and activities (see 2 below) and who at the same time are able to contribute their knowledge and experience of the areas from where our income is derived (see 4 below).

The procedure is for the potential trustee to be first interviewed by the senior trustee and the treasurer and then, after discussion of the issues and accountabilities relating to our part of the charity world, he or she will be invited - subject to mutual agreement - to attend our next three or four quarterly meetings as our guest. The Trustees will then discuss the appointment and vote on it. Provided the majority are in favour the Senior Trustee will then invite our guest to formally attend our next meeting and complete the necessary documentation as a new Trustee. In terms of training and getting familiar with our work, they are referred to the Trust Deed, we have developed a "Trustee's questions" letter, and we recommend that all Trustees should visit the Charity Commission's website at [www.charitycommission.gov.uk](http://www.charitycommission.gov.uk) from time to time to acquaint themselves with the guidelines for Trustees, the public character of charity, the emergence of new charitable purposes, charities for the relief of sickness, etc. In addition, we try to make opportunities for a new trustee to "shadow" a more experienced trustee, possibly alongside our professional advisors, as we are constantly seeking to optimise particular aspects of our operations (see 2, 3, 4 and 5 below)

#### **2. OBJECTIVES, ACTIVITIES, RISK MANAGEMENT AND RESPONSIBILITIES**

The Trust's purpose is the furtherance of charitable religious activities and organisations on an undenominational basis.



There has been no material change in the Trust's grant making policy. It continues to be directed towards Charities concerned with religious and spiritual development, healing and growth on an undenominational basis.

The routine business of the Trust continues to be carried out on a voluntary basis by the Senior Trustee and the Honorary Treasurer. A part-time Administrator assists them, and one other named Trustee re the professional management of the Trust's properties. There are currently six Trustees in total. Decisions on Grants and the management of the Trust's assets continue to be made by the Board of Trustees as a whole at quarterly meetings.

As Trustees of The Inlight Trust we are duty bound to demonstrate not only competence, challenge, and knowledge of charity affairs, but to make ourselves aware of any significant risks which the Charity may face on a regular basis and to ensure that the annual review of our financial and operational affairs carried out through our internal discussions and audit programme will provide sufficient resources to deal with any adverse conditions.

As to any fresh and significant risks and responsibilities which the Charity may face in the future, we have been concerned that "digital continuity" of documents (that is the ability to use our information in the way we need, for as long as we need) and the availability of two signatures re cheques and other legal documents can both be put at risk by death, accident, changes in organisation, management, processes, technology, holidays, or travel. In practical terms, our information is only usable if we can find it, open it, work with it, understand it and trust it.

In order therefore for us to maintain information continuity and the ability to do our business, we ensure that our Administrator acts as a hub for all information, and in case of accident that her information system will be understood and accessible to at least one named trustee.

The Trustees have assessed the disclosures made in the Trustee's report and consider that these sufficiently detail the significant activities undertaken in order to carry out the charity's aims for the public benefit. When planning the Charity's activities, the Trustees have given regard to the Charity Commissions guidance on public benefit.

### **3. ACHIEVEMENTS AND PERFORMANCE**

In the year ending 31 March 2020, The Inlight Trust made:

- 24 grants totaling £333,000 giving an average of £13,875 per grant (compared to the year ending 31 March 2019: 16 grants totaling £196,000 giving an average of £12,250 per grant).

A detailed list of grants made in the year is included in note 5 of the attached accounts.

The Trustees feel that their objectives have been adequately met this year.

However, the Trustees are aware that there are external factors which could affect the achievements of their objectives. In respect of investments these are dependent on the general performance of the UK markets. In order to minimize this, the Trustees have set prudent investment policies and place reliance on the technical expertise and foresight of the investment managers to monitor and advise on necessary investment changes and suitable asset allocations.

There are no restrictions on the Charity's power to invest. The investment strategy is set by the Trustees and takes into account income requirements, the risk profile and the investment managers view of the market prospects in the medium term. The overall investment policy is to maximize total return.

The investments market value as at 31 March 2020 of £1,311,378 (2019: £1,562,174).



Overall the investment portfolio has maintained performance and after the above reorganisation the investments are being made in accordance with the Trustees' investment policy set out above.

The Trustees are satisfied with the overall performance of the investments and remain satisfied that their investment objectives are being met and their policy is being achieved.

#### **4. FINANCIAL REVIEW**

The Trust's strategic income policy is to increase both the capital value wherever possible and the income of its assets and to achieve the maximum distribution of income consistent with prudent management. As an endowed Charity, the Trust has never made an appeal for funds. The Trust's income continues to derive from residential properties, from charitable common investment funds and from bank interest.

In recent years the government reduced our dividend income by taxation and introduced legislation that has steadily added to our residential property costs over and above inflation, and thus to the level of reserves required to maintain the Properties both to a satisfactory standard and to ensure that they meet current regulatory requirements. Accordingly, we continue to carefully review the performance of our residential properties (see 5 below), and whilst we keep informed about our Investment Fund Managers' policies we continue to be satisfied with their overall performance.

The Trustees confirm that all the Trust's investments are in line with the original deed, being in ethical common investment funds, and the Trustees have been advised by their Fund Managers that our indirect exposure is less than 5% in areas of concern e.g. tobacco, armaments etc.

Whilst the Trustees work hard to ensure they act in accordance with all current rules and regulations, the decision was made as the world becomes generally more litigious, that it would be prudent to reduce the Trustees personal exposure and an appropriate insurance package was purchased from Zurich. Additionally, it was agreed that investigation into the merits of becoming an Incorporated body should be undertaken.

#### **5. PLANS FOR FUTURE PERIODS**

During the year under review, in conjunction with our respective managers, we have continued our previously established strategic approach to the individual and collective Strengths, Weaknesses, Opportunities and Threats, in respect of all our investment funds and residential properties.

We have continued with our more attentive approach to residential properties; we continue to dispose of selected older properties in which there are no longer Regulated Tenants, in favor of acquiring more modern properties. The older property referred to in last year's Report was sold at auction and research is currently underway to find a more modern property that can replace it in line with the previously referred to strategy.

Visits by the Trustees to some applicants have continued and have proved to be beneficial to both parties. As the financial year draws to a close, sadly, the Covid – 19 pandemic's grip is tightening which is likely to mean that planned future visits are likely to be delayed.

As referred to under 'Financial Review' above; guidance will be sought from the Trust's advisors about the future make up of the Trust including, but not limited to, the possibility of becoming an Incorporated Body. This will, amongst other things, relieve the Trustees of any personal liability.

#### **6. STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The charity's Trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and UK accounting standards (UK Generally Accepted Principles).

The law applicable to charities in England and Wales requires 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 for the charity for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at the time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. The Trustees 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.

## **7. DISCLOSURE OF INFORMATION TO AUDITORS**

In so far as the Trustees are aware:

- there is no relevant audit information of which the charity's auditors are unaware; and the Trustees have taken all steps that they ought to have taken to make
- themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Signed on behalf of the Trustees of The Inlight Trust by

  
Mrs Judy Hayward

  
Date



## **Independent Auditor's report to the Trustees of The Inlight Trust for the year ended 31 March 2020**

We have audited the financial statements of The Inlight Trust for the year ended 31 March 2020 set out on pages 8 to 14 which have been prepared on the basis of the accounting policies set out on page 10. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's Trustees as a body, in accordance with Section 144 of the Charities Act 2016 and the regulations made under Section 174 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of Trustees and Auditor**

As explained more fully in the statement of Trustees' Responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under section 144 of the Charities Act 2016 and report in accordance with regulations made under section 174 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's ethical standards for auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the group's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. We read all the information in the report of Trustees to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2020 and of the Charity's incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and
- have been prepared in accordance with the requirements of the Charities Act 2016.

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

We have nothing to report in respect of the following matters where the Charities Act 2016 requires us to report to you if, in our opinion:



- the information given in the report of Trustees is inconsistent in any material respect with the financial statements;
- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns and
- we have not received all the information and explanations we require for our audit.



**Paul Branston Adams (Senior Statutory Auditor)**  
**For and on Behalf of Branston Adams**  
**Statutory Auditors and Chartered Certified Accountants**  
**South Street**  
**Farnham**  
**Surrey**  
**GU9 7QU**

17<sup>th</sup> December 2020  
**Date**

**The Inlight Trust**  
**Statement of Financial Activities**  
**For the year ended 31 March 2020**

		<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
	<b>Note</b>		
<b>INCOMING RESOURCES</b>			
Investment income	<b>2</b>	79,456	160,016
Interest Receivable	<b>3</b>	3,616	453
Rental Income		262,226	217,337
<b>TOTAL INCOMING RESOURCES</b>		<u>345,298</u>	<u>377,806</u>
<b>RESOURCES EXPENDED</b>			
Costs of generating funds:			
Rental expenses	<b>4</b>	83,021	76,304
Charitable activities	<b>5</b>	333,000	196,000
Governance costs			
Management and administration	<b>6</b>	38,787	73,941
<b>TOTAL RESOURCES EXPENDED</b>		<u>454,808</u>	<u>346,245</u>
<b>NET RESOURCES EXPENDED BEFORE ASSET DISPOSAL</b>		<b>(109,510)</b>	<b>31,561</b>
Gains/(Loss) on disposals of property assets		-	-
Gains/(Loss) on disposals of investment assets		-	-
<b>NET RESOURCES EXPENDED BEFORE REVALUATIONS</b>		<u>(109,510)</u>	<u>31,561</u>
Gains/(Loss) on revaluations of property assets		-	77,500
Gains/(Loss) on revaluations of investment assets		(250,797)	(74,267)
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<u>(360,307)</u>	<u>34,794</u>
Total funds at 1 April 2019		7,273,716	7,238,922
<b>TOTAL FUNDS AT 31 MARCH 2020</b>		<u><b>6,913,409</b></u>	<u><b>7,273,716</b></u>

**The Inlight Trust**  
**Statement of Financial Position**  
**As at 31 March 2020**

	Note	2020		2019	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	9		4,880,000		4,880,000
Investments	10		<u>1,311,378</u>		<u>1,562,174</u>
			6,191,378		6,442,174
<b>CURRENT ASSETS</b>					
Debtors	11	22,617		60,730	
Cash		<u>703,978</u>		<u>775,149</u>	
		726,595		835,879	
<b>CREDITORS:</b> amounts falling due within one year	12	(4,564)		(4,337)	
<b>NET CURRENT ASSETS</b>			<u>722,031</u>		<u>831,542</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><b>6,913,409</b></u>		<u><b>7,273,716</b></u>
<b>THE FUNDS OF THE CHARITY</b>					
Unrestricted income funds	13		6,913,409		7,273,716
<b>TOTAL FUNDS</b>			<u><b>6,913,409</b></u>		<u><b>7,273,716</b></u>

The financial statements were approved by the Trustees on 16th September 2020  
and were signed on their behalf by:

  
Mrs Judy Hayward

Notes to the financial statements



For the year ended 31 March 2020

## 1. ACCOUNTING POLICIES

### a) *Basis of preparation and Going concern*

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 17 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2016.

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

### b) *Incoming resources*

Income comprises gross investment income, deposit interest and property revenue.

All incoming resources are included in the Statement of Financial Activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

### c) *Resources expended*

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. All expenditure has been classified under headings that aggregate all costs related to the category. Costs that cannot be directly attributed to particular headings have been allocated to activities on a basis consistent with use of resources.

Grants payable are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

### d) *Fund accounting*

Funds held by the charity are unrestricted general funds, which are available for use in accordance with the charitable objects at the discretion of the Trustees.

### e) *Tangible fixed assets and depreciation*

Freehold investment properties are professionally valued every five years, which is in accordance with recommended practice. In intervening periods, investment properties are shown at market value based on the trustee's review.

The last professional valuation was on 8 June 2015.

Leasehold properties are shown at market values allowing for the length of term remaining on the lease and are professionally valued every five years. The last valuation was on 8 June 2015.

No depreciation is provided on freehold or leasehold properties as they are held as investment properties and recorded at market value.

**f) Fixed asset investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year. The Trust does not acquire put options, derivatives or other complex financial instruments. The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

**g) Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**h) Assets and liabilities**

Current assets are included at the lower of cost and net realisable value. Liabilities are generally recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. Liabilities are included at their settlement value.

**2. INVESTMENT INCOME**

	2020 £	2019 £
UK quoted investments	<u>79,456</u>	<u>160,016</u>

**3. INTEREST RECEIVABLE**

	2020 £	2019 £
Interest receivable	<u>3,616</u>	<u>453</u>

**4. RENTAL EXPENDITURE**

	2020 £	2019 £
Community charges and general rates	118	354
Agent's fees	33,416	28,076
Repairs and maintenance	34,210	35,279
Service charges	7,919	5,040
Light & heat and insurance	<u>7,358</u>	<u>7,555</u>
	<u>83,021</u>	<u>76,304</u>

## 5. GRANTS PAYABLE

	2020 £	2019 £
Grants	<u>333,000</u>	<u>206,000</u>

Grants were made as follows in the year ended 31 March 2020:

	£
<b>1<sup>st</sup> July 2019 meeting:</b>	
The Arthur Rank Centre	15,000
Bibles For Children	1,000
Centre For Health & Pastoral Care	15,000
Kadampa Buddhist Centre	2,000
Othona	25,000
Phyllis Tuckwell Hospice	20,000
St Wilfrid's Hospice	30,000
The Seekers Trust	3,000
The White Eagle Lodge	10,000
	<u>121,000</u>
<b>18<sup>th</sup> September 2019 meeting:</b>	
The Meditation Centre	21,000
The Norfolk Hospice Tapping House	10,000
Outworks Trust	5,000
Society for Promoting Christian Knowledge	4,000
St Richards Hospice	10,000
	<u>50,000</u>
<b>13<sup>th</sup> November 2019 meeting:</b>	
Katharine House Hospice	20,000
The Rowcroft Hospice	20,000
St Margaret of Scotland Hospice	15,000
West Midlands Quaker Peace Education Project	10,000
Workplace Matters	25,000
	<u>90,000</u>
<b>18<sup>th</sup> March 2020 meeting:</b>	
Christian Education Movement	15,000
The Interfaith Network	10,000
Rookhow	7,000
The Rosemary Foundation	25,000
St Margarets Hospice Care	15,000
	<u>72,000</u>
<b>Total – Grants</b>	<u><u>333,000</u></u>



## 6. GOVERNANCE COSTS

	2020 £	2019 £
<b>Management and administration costs</b>		
Professional and legal fees	8,406	46,304
Accountancy fees	2,316	1,008
Audit fees	2,600	3,960
Staff salaries	19,690	17,628
Pension	340	211
Travel, stationery, postage and office expenses	5,435	4,830
	<u>38,787</u>	<u>73,941</u>

## 7. TRUSTEES

None of the Trustees or any persons connected with them received any remuneration during the period. Six Trustees and one employee were reimbursed a total of £5,435 (2019 - £4,830) for travel, stationery, postage and office expenses.

## 8. STAFF

The average number of person's employed during the year was 1 (2019-1)

	2020 £	2019 £
<b>Staff costs were as follows:</b>		
Staff salaries	18,559	16,589
Social security costs	1,131	1,039
	<u>19,690</u>	<u>16,300</u>

No Employee or Trustee received emoluments above £60,000.

## 9. TANGIBLE FIXED ASSETS

	2020 £	2019 £
<b>Freehold and leasehold investment property</b>		
As at 1 April 2019	4,880,000	3,805,000
Additions	-	1,700,000
Disposals	-	625,000
Revaluations	-	-
Balance as at 31 March 2020	<u>4,880,000</u>	<u>4,880,000</u>

Properties are freehold and leasehold and were last professionally valued on 8 June 2015 on an open market value basis subject to the tenancies subsisting at the valuation date and the leasehold terms remaining.

Trustees have confirmed that the value shown accurately reflects the properties at market value, in accordance with the charity's accounting policy.

## 10. INVESTMENTS

	2020 £	2019 £
<b>Investments Valuation</b>		
Market value as at 1 April 2019	1,562,174	3,346,441
Additions	-	-
Disposals	-	(1,710,000)
Revaluations	(250,797)	(74,267)
Market value as at 31 March 2020	<u>1,311,378</u>	<u>1,562,174</u>

The Charity held the following material UK investment portfolios as at 31 March 2020:

	2020 £
<b>Material UK Investments</b>	
Schroder Income Maximiser Fund	256,459
Schroder Charity Multi-Asset Fund	1,054,918
Market value as at 31 March 2020	<u>1,311,377</u>

## 11. DEBTORS

	2020 £	2019 £
Trade debtors	2,617	730
Loans to charities	15,000	55,000
Other debtors	5,000	5,000
	<u>22,617</u>	<u>60,730</u>

The Charity has provided an interest free loan of £15,000 which is repayable on demand. The loan was made to The Rokpa Trust, being £15,000 during 2020. On the balance sheet date, the full loan amount remained outstanding.

## 12. CREDITORS: Amounts falling due within one year

	2020 £	2019 £
Social security & other taxes	502	300
Net wages	-	(216)
Pension	62	(801)
Other creditors	-	1,225
Accruals	4,000	3,800
	<u>4,564</u>	<u>4,308</u>

### **13. FINANCIAL COMMITMENTS**

At 31 March 2020 the charity had no financial commitments (2019 - £Nil)

### **14. RELATED PARTY TRANSACTIONS**

There were no related party transactions in the year. (2019 - £Nil)

### **15. TAXATION**

The Inlight Trust is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.