

GUIDING LIGHT FOUNDATION

**TRUSTEE'S REPORT
AND
FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED
31st MARCH 2020**

GUIDING LIGHT FOUNDATION

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GUIDING LIGHT FOUNDATION

TRUSTEE'S REPORT – LEGAL AND ADMINISTRATIVE INFORMATION

Charity Number

1183421

Trustee's

Alison Ralston

Appointed 15 May 2019

Joanne Liversidge

Appointed 15 May 2019

Kate Cavan

Appointed 15 May 2019

REGISTERED OFFICE

Pegges Cottage
Beauchief Drive
Sheffield
S8 7BA

INDEPENDENT EXAMINER

Mr John P Waining FCA
Lindrick Accountancy Services Ltd
205 Outgang Lane
Dinnington
Sheffield
S25 3QY

**TRUSTEE'S REPORT
FOR THE PERIOD ENDING 31 MARCH 2020**

The trustee's present their report along with the financial statements of the charity for the period ended 31 March 2020. The financial statements have been prepared in accordance with accounting policies set out in note 1 and comply with the Charities Commission applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" (FRS102 CHARITIES SORP) issued in January 2019.

Objectives and Aims

The aims of the charity are to make contributions to vulnerable children around the world.

Studies show that child sponsorship is one of the most effective ways of ending poverty. During the year the Guiding Light has funded several different initiatives with one common goal to ensure that the funds reach the vulnerable children directly. We also take an active role in the initiatives we support and we have received a heart-felt acknowledgement and thank you from each recipient (including the children in many cases).

Review of Activities and Achievements in the Period

The initiatives funded and worked on during the first year of the charities existence are;

1. Antardristi, Nepal

This is the main initiative and one that inspired the formation of the GuidingLight foundation and its founder, YesTax. The charity currently provides almost all the funding for the running of the Antardristi Nepal charity. Without the contributions from the Guiding Light/YesTax, Antardristi would not be in existence. It was intended that AN attended a B1G1 conference in September but due to COVID this has been postponed which puts more pressure on the funding requirements.

Management accounts are sent to the Guiding Light on a monthly basis and a zoom meeting takes place between Alison Ralston and the founder of Antardristi (Binita). Full details of the running costs, the funding required and the children saved and re-integrated are discussed. The requirements are variable and the Guiding Light has funded exceptional initiatives over the year but Alison has only committed the following monthly funds to Antardristi, Nepal on an ongoing basis;

YesTax - £2,500
Private Contributions - £500

Fundraising Events – This cannot be determined and so therefore has not been committed. This funding from events is a bonus when it arrives. Due to Covid-19 fundraising events were cancelled in 2020.

There have been some exceptional costs in the current year due to;

- a. the charity moved its safe house from Hetauda (a Northern village 5 hours North of Kathmandu) to Kathmandu and the charity had to run 2 safe houses side by side for 6 months as the children needed to finish their schooling in Hetauda and then lockdown postponed the move 3 months;
- b. there has been a higher demand for the services of Antardristi due to COVID19 and the associated lockdown;
- c. jeeps were hired during COVID to pick up vulnerable children as public transport was not an option (and to be honest is not safe with vulnerable children.)

Review of Activities and Achievements in the Period cont.

1. Antardristi, Nepal cont.

Nepal is a country where more than 80% of its population lives below the poverty level. Sexual abuse is one of the most serious forms of abuses towards children and affects the survivors for the remainder of their lives. Brutal crimes like rape and incest is an alarming issue in Nepal and is a problem that often goes unseen, unheard, and unnoticed.

The charity not only houses the children but provides awareness classes to empower individuals, families, communities, and society with prevention and inter-vention skills. AN facilitates community outreach activities for teachers, students and communities of Nepal. AN seeks to raise awareness in schools and dispel traditional perceptions such as blaming the victim. The organisation also empowers and supports child survivors of sexual abuse through psycho-social counselling. Talking about sexual abuse is challenging and a sensitive task. It is the toughest job one can do. Providing counselling to such survivors is even harder. Anyone who picks up a topic on sexual abuse has a definite determination in mind with the purpose of helping. Few good souls pick up this painful deeply distressing issue.

2. S2 Food Bank

Foodbanks in Sheffield were struggling to provide enough food to families during the coronavirus (COVID-19) outbreak. The coronavirus (COVID-19) outbreak made it much more difficult for families to financially or physically access food.

The emergency food aid sector, including food banks, are struggling to cope amidst a fall in donations, insufficient supplies from supermarkets and a lack of volunteers.

Donations were made just after the year end.

3. Food and Craft Packs to local Sheffield Schools

With the coronavirus lockdown extended, the Food Foundation has recently reported that 1.5 million Britons have not eaten for a whole day because they had no money or way to get food. In addition, three million people said they were in households where someone had been forced to skip meals. Other charities running food banks say they are struggling with a huge rise in people coming to them for emergency parcels because they have lost their jobs during the coronavirus pandemic, or can't travel to food stores.

The extension of the lockdown was a devastating reminder that sometimes school is the only safe place some kids have - the only place they are safe from abuse and the only place they get proper meals.

The schools, pastoral care, social services and the government provide unbelievable support for vulnerable children in the UK and through our work in Nepal we could see just how effective each of these organisations were. However, we also saw that some of the measures the government had recently introduced during lockdown, such as free school meal vouchers, were taking time to reach children.

The decision was therefore taken to partner with two local schools to identify the most vulnerable children and provide food and craft packs to put a smile on their faces. We saw what other people on the inside of the school gates had always known: that all staff in schools work relentlessly hard for the kids, and as parents, we just wanted to help in their plight.

We provided 125 food and craft packs to vulnerable children during the first period of lockdown.

4. Yes back packs of care

Children in care often feel isolated from their none care experienced peers. Action for Children research indicates:

"There are some that are particularly at risk: children in care who have moved away from their family networks and young parents who sometimes feel they don't fit in with either their friends or older parents. Feeling lonely for long periods can cause serious problems, and there are links between young people's experience of loneliness and poor mental and physical health. It is not uncommon for children in care to have multiple placements during their time in care, over one fifth have moved more than twice."

The Yes backpack aims to combat loneliness and gaps in embodied cultural capital, by letting children know that the wider society is thinking about them and their needs. A simple message from a person inside the back page will have a profound impact on the young person.

What are the main deliverables?

Working with Charlotte who works closely with social services and Rotherham Council she is aiming to reach all 600 children who are in care in Rotherham. We have kick-started the initiative by funding the first 50 Yes backpacks and helping to come up with the idea following the successful craft and food pack initiative. The backpacks will be full of the following.

4. Yes BackPack, A pack pack of care cont.

A classical text and a modern text - Only 49% of children in Year 6 pass their reading SATS compared to 73% of children who are not care experienced. Only 18% of children in care pass their Maths and English GCSE compared to 59% of none care experienced children.

Health and personal care products - A recent study by University College London stated that if you are care experienced you have a 70% chance of dying prematurely. The study took place over a 42 year period, with over 350,000 people studying.

Art/Craft kit - DT Willingham talks in his research about cultural capital and its importance in regards to social mobility. Often childhood experiences are disrupted meaning experiences like making crafts at home, or experiencing creativity such as Art can be lost.

Mini Gardening seed kit - Children in care are more likely to be experiencing new, returning, or worsening feelings of depression, stress, loneliness, or anxiety, which is reducing their likelihood to be physically active. The Head of the Looked after Council in Rotherham talked through three case studies of young people staying in bed, developing anxiety of walking back into their communities from fear of COVID. Many young people in care are feeling isolated, not being able to see their biological families, or being able to go back to school, to socialise. In many cases there is a misconception that foster carers are adults in their 30's, many foster carers in Rotherham are in their late 60's and 70's with health conditions meaning they are shielding, unable to take their foster child out for walks, or embrace other physical activities. Our mini gardening kits will promote being outside, caring for the plants, and hopefully being able to grow their own vegetables to try the food they have grown.

Jigsaw - Young people in their early childhood need to develop fine motor skills to ensure they have strong hand muscles to write at their chronological age benchmark, this is not always the case for children in care as many have missed out on developing their pincer grip, through poor early childhood experiences. A jigsaw can support the development of these muscles, along with increased concentration.

5. Arbourthorn Book Initiative

Some of the children in Arbourthorn school are living in the most challenging circumstances.

Following the support that we gave to one of the local schools in the Sheffield via the food and craft pack initiative, we were informed that they wanted to purchase books for children to keep and treasure as part of a school desire to get books into homes where spending on these resources cannot be a priority if resources are scarce. With libraries closed during lockdown the school were keen to provide lovely reading books and stories for children to share with their families and have been posting new books to homes and offering reading picnics within the school grounds where children can choose and keep a favourite book for home. This will be ongoing on over the summer holidays (2020).

Arbourthorn had also recently had a vending machine adapted to dispense books and prizes for children in the school if they show that they have an 'Arbourthorne Heart of Gold'. By volunteering their time and skills to help others and show that they care, the children are rewarded with a token and choice from the vending machine in exchange for time spent helping others. Children have helped teach others how to tie shoe laces, have been junior reading champions during their breaktime with younger children, have taught other children their first language in mini language lessons at breaktime and have run errands and duties as they take responsibility as citizens of our school and community. Children have taken plants to doorsteps in the local community and picked litter and grown plants to improve the environment for others.

5. Arbourthorn Book Initiative cont.

The vending machine will be launched in September and the £2,000 donation that we gave Arbourthorn school helped to support them to fill the machine with quality items in exchange for children volunteering their time!

GUIDING LIGHT FOUNDATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GUIDING LIGHT FOUNDATION

I report on the accounts of the Charity for the period ended 31 March 2020 which are set out on pages 1 to 5.

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 and that an independent examination is required. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination as a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

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

Basis of Independent Examiner's Statement

My examination was carried out in accordance with 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 as such 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 below statement.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention which,:

- 1 gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep proper accounting records in accordance with section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr John P Waining FCA
Lindrick Accountancy Services Limited
205 Outgang Lane
Dinnington
Sheffield
S25 3QY

The Guiding Light Foundation

INCOME AND EXPENDITURE

15 MAY 2019 - 31 MARCH 2020

	£	£
<u>INCOME</u>		
Yes Tax Donations	25,035	
Fundraising Events	7,731	
Monthly Donations	5,822	
Initial Donation - A Ralston	<u>1,000</u>	
		39,588
<u>EXPENDITURE</u>		
Donations *	32,000	
Bank Charges	90	
	<u> </u>	32,090
SURPLUS OF INCOME OVER EXPENDITURE		<u><u>7,498</u></u>

* Breakdown of donations made:

ANTARDISTRI NEPAL	<u><u>32,000</u></u>
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The Guiding Light Foundation

BALANCE SHEET

31 MARCH 2020

	£	£
CURRENT ASSETS		
Cash at bank and in hand	9,208	
CREDITORS		
Accrued income *	1,710	
NET CURRENT ASSETS		<u>7,498</u>
INCOME FUNDS		
Unrestricted Funds		7,498
		<u>7,498</u>

* Accrued income represents payments received in advanced for a charity dinner. The dinner was postponed due to Corona virus and will be rescheduled when this is possible.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

1. Accounting Policies

1.1 Accounting Convention and Basis of Preparation of the Accounts

The financial statements are prepared under the historical cost convention and follow the recommendations in the Statement of Recommended Practice (FRS102 CHARITIES SORP effective January 2019), the Charities Act 2011 and applicable accounting standards.

1.2 Incoming Resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.

The value of services provided by volunteers has not been included.

1.3 Resources Expended

Expenditure is recognised when a liability is incurred.

1.4 Fund Accounting

Funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Designated funds - these are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.
- Restricted funds - these are funds that 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.

The charity currently only has unrestricted funds.