

# **LUTON RIGHTS LIMITED**

**Registered Company No. 5828180 (England and Wales)**

**Registered Charity No. 1146500**

## **ACCOUNTS**

**31ST MARCH 2023**

# **LUTON RIGHTS LIMITED**

## **ACCOUNTS**

**FOR THE YEAR ENDED 31ST MARCH 2023**

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# **LUTON RIGHTS LIMITED**

## **REPORT OF THE TRUSTEES**

### **FOR THE YEAR ENDED 31ST MARCH 2023**

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The Trustees, who are also Directors of the charity for the purposes of Company Law, present their annual report together with the accounts for the year ended 31st March 2023. They are prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association 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 (FRS102) (effective 1st January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objects and activity**

The charity's objects are:

- the relief of unemployment for the public benefit in such ways as may be thought fit including assistance to find employment.
- the relief of poverty through the provision of advice, information and legal representation.

The beneficiaries of these objects are all adults who live in the Unitary Authority of Luton and the surrounding area within Bedfordshire.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

#### **ACHIEVEMENTS AND PERFORMANCE**

Luton Rights is a registered charity working in Luton which aims to provide local residents, especially those who are vulnerable, with access to high quality and free advice. Luton Rights also provides a family mediation service, community outreach programme, employment support and continues to work in partnership with Luton Borough Council, Citizens Advice Luton, Luton Law Centre, and Luton Irish Forum, as part of Luton Access.

The Luton Access partnership continues to be financially supported through the Community Investment Fund administered by Bedfordshire and Luton Community Foundation. This funding enables Luton Rights to continue providing core services to residents. The funding has been reduced compared to pre-covid time which has made providing core services extremely challenging.

The fiscal year 2022–2023 has been difficult. The Beds and Luton Community Foundation continued to be the primary source of income; however, in January 2023, the funding from SEMLEP ceased, necessitating the termination of our employment support worker and only being able to retain the administrative position until July 2023.

It is a sad and painful decision to have to let go of employees since the organisation loses valuable expertise and experience, often permanently. Its' impact is more pronounced at this moment when demand for our services remains at an all-time high due to the cost of living crisis.



# LUTON RIGHTS LIMITED

## REPORT OF THE TRUSTEES

### FOR THE YEAR ENDED 31ST MARCH 2023

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#### ACHIEVEMENTS AND PERFORMANCE *(continued)*

Throughout the year, Specialist Welfare Benefits Advice and Casework was provided from Community House and in specific outreach locations within the community. Family Mediation continues to be provided from King Street, as well as providing community outreach. Family Mediation continued to be provided from King Street. We were awarded a small grant from the Community Justice Foundation which enabled us to provide support for individuals who were suffering financially from the cost of living crisis. The Cost of Living Project and Community Outreach demonstrated the major barriers that members of the community faced which prevented them from accessing crucial, local, and central government services online. This is a major identified need that Luton Rights Advisers and Volunteers are addressing in outreach and at King Street. The demand currently far outstrips the limited resources that are available for this work.

Furthermore, commencing June 2022, Luton Rights partnered with We Are Group to offer online assistance with HMCTS forms. This partnership has allowed Luton Rights to create additional revenue streams while simultaneously offering supplementary services like free divorce application assistance to individuals. This is a service that clients would otherwise have to pay if instructing a private firm.

The overall demand for Specialist Welfare Benefits far exceeds our limited resources hence there is continuing waiting list.

We would like to express our gratitude to our staff and volunteers for their continued hard work in supporting our service users during this difficult time. We would also like to convey our thanks to our service users in their understanding and continued co-operation.

Finally, we would like to extend our thanks to our partners and funders for their continued support.

During the year Luton Rights has provided :-

**Specialist Welfare Benefits** advice including appeals and representation at tribunals for clients.

**Community outreach** advice at the Centre for Youth and Community Development, and two other venues focussed on increasing access to advice for the most vulnerable and disadvantaged.

**Family mediation service** for Luton residents who are separating or facing divorce.

**Cost of Living project** providing holistic advice and casework to individuals who are facing hardship as a result of the cost of living crisis.

**HMCTS Digital Support** in partnership with We Are Group providing online support for individuals with His Majesty's Courts and Tribunal Service's forms.

**Digital Support Project** addressing digital exclusion by supporting individuals with their online claims and providing those in data poverty with mobile SIM cards allowing them 6 months' worth of free calls and data. This has been made possible through the support of Good Things Foundation.

# LUTON RIGHTS LIMITED

## REPORT OF THE TRUSTEES

### FOR THE YEAR ENDED 31ST MARCH 2023

#### ACHIEVEMENTS AND PERFORMANCE *(continued)*

During the year Luton Rights provided direct intervention for **1547** clients. Specialist Welfare Benefits accounts for **82%** of all Luton Rights work.

The breakdown by issue is as follows:

Welfare Benefits	1266
HMCTS Support	107
Housing	66
Employment Support	44
Family Mediation	40
General	24

Total Financial Gains for clients:

Luton Rights clients received **£3,874,511** worth of Welfare Benefits that they were entitled to but were unable to access without direct intervention from our advisers.

Data taken from our records shows we worked with:

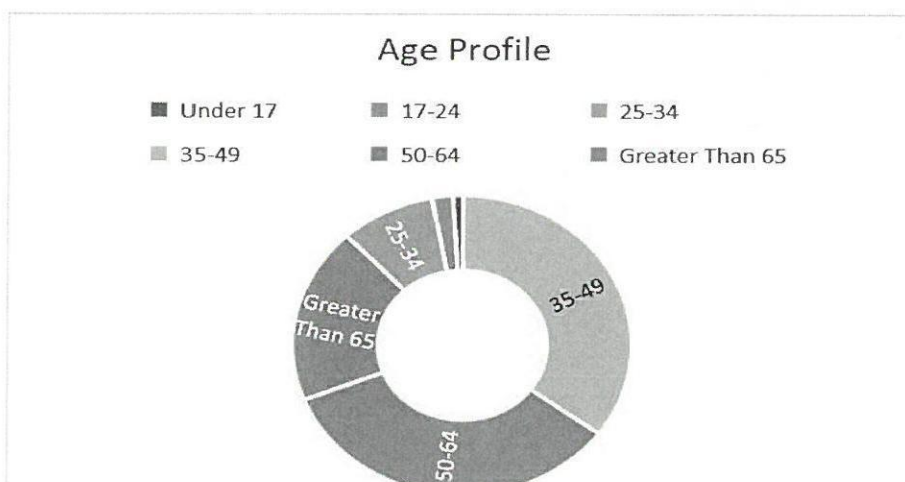
#### Gender profile

Male	49%
Female	51%

#### Age profile

Over **two thirds** of clients seen were between the ages of 35 and 64, with the next largest group over 65.

Under 17	1%
17 – 24 years	2%
25-34 years	9%
35-49 years	33%
50-64 years	33%
Greater than 65	19%
Not Specified	3%



# LUTON RIGHTS LIMITED

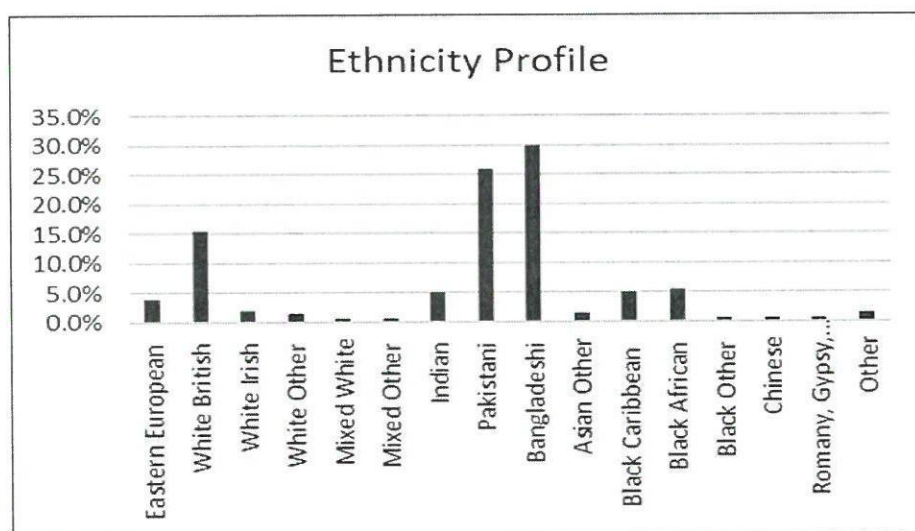
## REPORT OF THE TRUSTEES

### FOR THE YEAR ENDED 31ST MARCH 2023

#### ACHIEVEMENTS AND PERFORMANCE *(continued)*

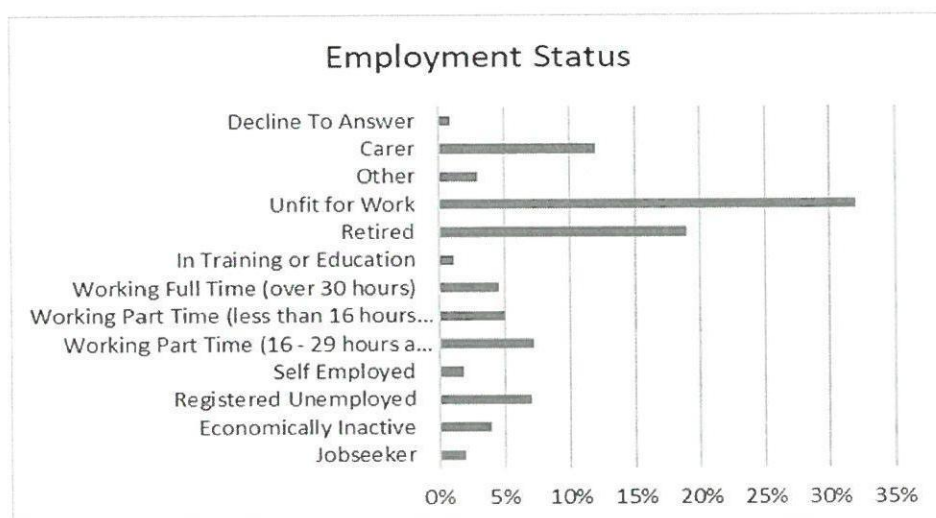
##### Ethnicity profile

61% of clients were of South Asian heritage with 15.5% White British. This increase in clients from the South Asian Community is due to the targeted outreach work which being carried out within the deprived communities in Luton.



##### Disability & work-limiting illness

Luton Rights supported 1,085 clients who identified themselves as being disabled or suffering from dilapidating illness, this is over **70%** of all clients seen.





**LUTON RIGHTS LIMITED**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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**FUNDING**

The following grants and project revenues were received during the year:

	£
BLCF (formerly funded as London Luton Airport Limited)	119,457
SEMLP - South East Midlands Local Enterprise Partnership	39,972
Mediation fees	3,055
We are Digital Training Limited	3,745
Access to Justice Foundation	12,196
	<u>178,425</u>

**FINANCIAL REVIEW**

The results of the charity for the year are set out in the Statement of Financial Activities on page 10.

Overall the charity had a deficit for the year of £6,182 (2022 - £23,206).

**Investment powers and policy**

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees wish.

**Reserves policy**

**Unrestricted funds**

In accordance with guidelines issued by the Charity Commissioners, the Trustees have adopted a policy regarding reserves to ensure that sufficient finance is available to adequately respond to the potential for a curtailment or cessation of operations in the event of a significant variation in funding.

The level of reserves is considered and reviewed at regular intervals by the Trustees.

# **LUTON RIGHTS LIMITED**

## **REPORT OF THE TRUSTEES**

### **FOR THE YEAR ENDED 31ST MARCH 2023**

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#### **PLANS FOR THE FUTURE**

##### **Specialist Welfare Benefits advice**

Luton Rights will continue to work as part of Luton Access, collaborating in particular with Citizens Advice Luton, to support clients who are referred after initial assessment for specialist welfare Benefits advice, and particularly, those clients who are most vulnerable. This has been provided as a face to face service since February 2022. The current demand far outstrips capacity and has such, we will be seeking additional funding to recruit a specialist adviser.

##### **Telephone advice service (Welfare Benefits)**

Luton Rights has been successful in obtaining funding from One Fund For All (OFFA) to provide Welfare Benefits Telephone Advice. This service commenced in September 2023.

##### **Family Mediation**

Luton Rights will continue providing family mediation and has trained a member of staff working towards accreditation as a mediator. The service provides Legal Aid mediation to those who qualify for Legal Aid.

##### **Community Outreach Advice**

Community Outreach is being delivered at CYCD. Thanks to additional funding we have been able to respond to increased demand by offering this service at two additional sites. The service is reviewed periodically to ensure that the need for the service remains at every venue. The funding for this project is due to end in March 2024. Luton Rights are currently examining other funding streams to ensure this service continues.

##### **HMCTS Digital Support Service**

Luton Rights has partnered with We Are Group (formerly known as We Are Digital) who have a contract with HMCTS (His Majesty's Courts and Tribunal Service) to support people remotely and face to face with HMCTS forms. This project started in June 2022.

##### **Citizens Advice Luton – Collaboration Fund**

Citizens Advice Luton have been successful in their bid to Bedfordshire & Luton Community Foundation to provide outreach services in Luton. Luton Rights will be providing specialist welfare benefits casework from January 2023 for incoming referrals.

##### **His Majesty's Prison & Probation Service**

Luton Rights has been successful in its' tender to work on a project to support Bangladeshi and Pakistani offenders for a period of 18 months. The project is due to start in early 2024.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity was formed in March 2003 as an unincorporated charity which was registered with the Charity Commission. It was incorporated on 24th May 2006 as a company limited by guarantee, and was re-registered with the Charity Commission on 22nd March 2012.

The governing instruments currently in force are the Memorandum and Articles of Association.

There are currently 5 members (2022 - 4), each of whom agrees to contribute £10 in the event of the charity winding up.

##### **Appointment of trustees**

Trustees are appointed by the members at the Annual General Meeting, which is normally held in December.



# LUTON RIGHTS LIMITED

## REPORT OF THE TRUSTEES

### FOR THE YEAR ENDED 31ST MARCH 2023

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#### STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

##### Trustees induction and training

All new Trustees are given an induction pack to keep. These packs are reviewed and updated regularly.

The pack includes:-

- Governing document
- Standing orders
- Sets of recent board papers and minutes and dates of next meetings
- Terms of reference of committees, sub-committees, working groups
- Annual Reports and accounts for the previous three years
- Policy documents including equal opportunities and financial control
- Brief history of the organisation
- Structure of the organisation - committees, sub-committees, working groups, user groups, staff
- Staff structure
- Centre managers job description
- Information about premises
- Publicity
- Business plan
- Task descriptions of Trustees and Honorary Officers
- A profile of Trustees and contact details
- A Trustee Guide giving guidance on roles and responsibilities of Trustees

##### Organisation

The names of the Trustees who served during the year are set out on page 8.

The Trustees meet on a regular basis and the day to day management of the charity is delegated to the Centre Manager.

##### Management committee

The Luton Rights Management Committee is a committee of the Board of Trustees and as such is answerable to it. The committee is established for an annual term every year. Should the Board not be able to place confidence in the work of the management committee during the year, an Extraordinary General Meeting (EGM) must be called for the committee to be disbanded. As part of the renewal process, the Board must assess the work done by the management committee against the requirements of the Board.

##### Purpose of management committee

- To provide Luton Rights Board of Trustees with the views, opinions and knowledge of the wider community in Luton to ensure the work of Luton Rights remains representative of and reflects the needs of the wider community. The management committee will provide an advisory service to the Board of Trustees.
- To provide the role of "critical friend" through receiving reports and making comments on the plans, delivery and impact of Luton Rights work, making recommendations and raising concerns where necessary to the Board of Trustees.

##### Risk management

The Trustees carry out an annual review of the risks which the charity may face, have established systems and procedures to mitigate any risks identified and minimise any potential impact should any identified risks materialise.

**LUTON RIGHTS LIMITED****REPORT OF THE TRUSTEES****FOR THE YEAR ENDED 31ST MARCH 2023****REFERENCE AND ADMINISTRATIVE INFORMATION**

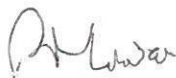
<b>Registered Company No.</b>	5828180 (England and Wales)		
<b>Registered Charity No.</b>	1146500		
<b>Trustees</b>	D Billington	Chair	
	P Cowan MBE	Treasurer	
	R Cartwright		
	Cllr S Goodchild		
	O Ajayi	(Appointed December 2022)	
<b>Company Secretary</b>	Cllr S Goodchild		
<b>Management and Development</b>	Mrs R Chowdhury	Centre Manager	
<b>Management Committee</b>	Cllr J Hussain	Luton Borough Council	(Resigned May 2022)
	L Patterson	Luton Borough Council	(Resigned May 2023)
	M Scheimann	Luton Trades Council	
	O Ajayi		(Resigned December 2022)
	Cllr R Roche	Luton Borough Council	(Resigned May 2023)
	Cllr F Begum	Luton Borough Council	(Resigned May 2023)
	M Keaney		(Appointed May 2022)
	Cllr David Franks	Luton Borough Council	(Appointed May 2023)
	Cllr Basit Mahmood	Luton Borough Council	(Appointed May 2023)
<b>Registered Office</b>	28 King Street Luton Beds LU1 2DP		
<b>Independent Examiner</b>	Tara Aldwin ACA FKCA Limited 260 - 270 Butterfield Great Marlings Luton Beds LU2 8DL		
<b>Bankers</b>	Unity Trust Bank PO Box 7193 Planetary Road Willenhall WV1 9DG		

**LUTON RIGHTS LIMITED**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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The Report of the Trustees has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed, on behalf of the Board,



.....  
P Cowan  
Trustee

15 New Bedford Road  
Luton  
Beds  
LU1 1SA

.....  
14TH DECEMBER 2023



**LUTON RIGHTS LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING  
INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31ST MARCH 2023**

	Note	Unrestricted Funds	Restricted Funds	2023 Total Funds £	2022 Total Funds £
<b>Income from:</b>					
Charitable activities:					
BLCF		119,457	-	119,457	110,704
SEMLEP		39,972	-	39,972	25,893
Other Covid-19 support grants		-	-	-	13,404
We are Digital Training Limited		3,745	-	3,745	-
Access to Justice Foundation		12,196	-	12,196	-
Other grants and fees		3,055	-	3,055	4,098
<b>Total</b>		<u>178,425</u>	<u>-</u>	<u>178,425</u>	<u>154,099</u>
<b>Expenditure on:</b>					
Charitable activities	3	<u>184,607</u>	<u>-</u>	<u>184,607</u>	<u>177,305</u>
<b>Total</b>	4	<u>184,607</u>	<u>-</u>	<u>184,607</u>	<u>177,305</u>
<b>Net movement in funds</b>	2	(6,182)	-	(6,182)	(23,206)
<b>Reconciliation of funds:</b>					
Balance brought forward at 1st April 2022		<u>139,228</u>	<u>-</u>	<u>139,228</u>	<u>162,434</u>
<b>Balance carried forward at 31st March 2023</b>		<u>133,046</u>	<u>-</u>	<u>133,046</u>	<u>139,228</u>

**LUTON RIGHTS LIMITED****BALANCE SHEET****AS AT 31ST MARCH 2023**

	Note	2023	2022
		£	£
<b>FIXED ASSETS</b>			
Tangible fixed assets	7	595	18
<b>CURRENT ASSETS</b>			
Debtors	8	15,785	23,222
Cash at bank and in hand		121,254	132,916
		<u>137,039</u>	<u>156,138</u>
<b>LESS: CURRENT LIABILITIES</b>			
Liabilities: amounts falling due within one year	9	<u>4,588</u>	<u>16,928</u>
<b>NET CURRENT ASSETS</b>		<u>132,451</u>	<u>139,210</u>
<b>NET ASSETS</b>		<u>133,046</u>	<u>139,228</u>
<b>FUNDS</b>			
Unrestricted:			
General		62,346	68,528
Designated	10	<u>70,700</u>	<u>70,700</u>
<b>TOTAL FUNDS</b>		<u>133,046</u>	<u>139,228</u>

The charity is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the charity to obtain an audit of its accounts for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for :

(a) ensuring that the charity keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the charity.

These accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Trustees on ..... 14<sup>th</sup> December 2023  
and signed on their behalf by:

.....  
P Cowan  
Trustee

Company Registration Number: 5828180

# LUTON RIGHTS LIMITED

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31ST MARCH 2023

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#### 1. ACCOUNTING POLICIES

##### (a) Basis of preparation

- (i) The accounts have been prepared under the historical cost convention.
- (ii) The accounts have been prepared in accordance with 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 1st January 2019) and the Companies Act 2006.
- (iii) The charity meets the definition of a public benefit entity under FRS102.
- (iv) The presentation currency of the accounts is in Pounds Sterling (£), which is the functional currency of the charity.

##### (b) Company status

The charity is a company limited by guarantee. The members of the charity are the trustees named on page 8. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

##### (c) Fund accounting

- (i) The charity's unrestricted general fund consists of funds which the charity may use for its purposes at its discretion. The designated funds are set aside from unrestricted general funds for specific future purposes.
- (ii) The charity's restricted funds are those where the donor has imposed restrictions on the use of the funds which are legally binding.

##### (d) Income recognition

All income is accounted for when the charity has entitlement, there is certainty of receipt and the amount is measurable. Income is accounted for on a receivable basis, except where donors specify that donations and grants given to the charity must be used in future accounting periods, then the income is deferred until those periods.

##### (e) Expenditure recognition

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any VAT which cannot be recovered.

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 costs linked to the strategic management of the charity.

##### (f) Fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on the reducing balance basis over the expected useful lives of the assets at the following rates:

Computer equipment - 33.33%



# LUTON RIGHTS LIMITED

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31ST MARCH 2023

#### 1. ACCOUNTING POLICIES (continued)

##### (g) Pension costs and other post - retirement benefits

The charity operates a defined contribution pension held in a separately administered fund. Contributions payable to the pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### (h) Government grants

Government grants are recognised when it is reasonable to expect that the grants will be received and that all related conditions will be met, usually on submission of a valid claim for payment. Grants of a revenue nature are credited to income so as to match them with the expenditure to which they relate.

#### 2. NET MOVEMENTS IN FUNDS FOR THE YEAR

Net movement in funds is stated after charging:

Staff costs (note 5)

Independent Examiners' remuneration

2023	2022
£	£
148,460	136,485
4,510	4,626

#### 3. CHARITABLE EXPENDITURE

##### Advice and information services

Salaries costs

Activity costs

Premises

Governance costs

**Total**

	2023	2022
Unrestricted Funds	Restricted Funds	Total
		£
148,460		148,460
19,219	-	19,219
12,418	-	12,418
4,510	-	4,510
184,607	-	184,607

2022
Total
£
136,485
24,074
12,120
4,626
177,305

**LUTON RIGHTS LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**4. ANALYSIS OF EXPENDITURE**

	Basis of allocation	Charitable activities	Grant Applications	2023 Total £	2022 Total £
<b>Costs directly allocated to activities</b>	Actual				
Staff costs		148,460	-	148,460	136,485
Project costs		1,500	-	1,500	1,050
General office costs		8,704	-	8,704	19,762
Training		4,737	-	4,737	884
Accountancy		4,510	-	4,510	4,626
		<u>167,911</u>	<u>-</u>	<u>167,911</u>	<u>162,807</u>
<b>Support costs allocated to activities</b>					
Premises	Floor Area	12,418	-	12,418	12,120
Professional fees	Usage	2,396	-	2,396	1,159
Communications	Usage	1,823	-	1,823	1,210
Depreciation	Usage	59	-	59	9
		<u>16,696</u>	<u>-</u>	<u>16,696</u>	<u>14,498</u>
<b>Total expenditure</b>		<u>184,607</u>	<u>-</u>	<u>184,607</u>	<u>177,305</u>

**5. STAFF COSTS AND NUMBERS**

	2023	2022
<b>Staff costs</b>		£
Wages and salaries	139,951	128,571
Social security costs	8,083	7,620
Pension costs	426	294
	<u>148,460</u>	<u>136,485</u>
<b>Staff numbers by function</b>	<b>Number</b>	<b>Number</b>
Advice and information workers	<u>6</u>	<u>6</u>

No employee received remuneration of more than £60,000.

No trustee received remuneration or reimbursement of expenses.

**LUTON RIGHTS LIMITED****NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31ST MARCH 2023****6. COMPARATIVES FROM THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted Funds	Restricted Funds	2022 Total Funds £
<b>Income from:</b>			
Charitable activities	154,099	-	154,099
<b>Total</b>	<u>154,099</u>	<u>-</u>	<u>154,099</u>
<b>Expenditure on:</b>			
Charitable activities	177,305	-	177,305
<b>Total</b>	<u>177,305</u>	<u>-</u>	<u>177,305</u>
<b>Net movement in funds</b>	(23,206)	-	(23,206)
<b>Reconciliation of funds:</b>			
Balance brought forward at 1st April 2021	162,434	-	162,434
<b>Balance carried forward at 31st March 2022</b>	<u>139,228</u>	<u>-</u>	<u>139,228</u>

	Equipment £
<b>7. TANGIBLE FIXED ASSETS</b>	
<b>Cost</b>	
At 1st April 2022	6,154
Additions	<u>636</u>
<b>At 31st March 2023</b>	<u>6,790</u>
<b>Accumulated depreciation</b>	
At 1st April 2022	6,136
Charge for the year	<u>59</u>
<b>At 31st March 2023</b>	<u>6,195</u>
<b>Net book value</b>	
<b>At 31st March 2023</b>	<u>595</u>
At 31st March 2022	<u>18</u>



**LUTON RIGHTS LIMITED****NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31ST MARCH 2023**

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	2023	2022
	£	£
<b>8. DEBTORS</b>		
Accrued income - grants and fees	12,257	20,464
Prepayments	3,528	2,390
Other debtors	-	368
	<u>15,785</u>	<u>23,222</u>

	2023	2022
	£	£
<b>9. LIABILITIES</b>		
<b>Amounts falling due within one year</b>		
Other creditors	-	30
Accruals and deferred income	4,588	16,898
	<u>4,588</u>	<u>16,928</u>

**10. DESIGNATED FUND**

The trustees have designated reserves of the charity in recognising the charity's responsibility to cover anticipated costs in respect of re-organisation expenditure to move the charity forward in the future.

**LUTON RIGHTS LIMITED****NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31ST MARCH 2023****11. MOVEMENT IN FUNDS**

	Balance 1st April 2022	Income in year	Expenditure in year	Transfer	Balance 31st March 2023 £
<b>UNRESTRICTED FUNDS</b>					
General	68,528	178,425	(184,607)	-	62,346
Designated	70,700	-	-	-	70,700
<b>TOTAL FUNDS</b>	<b>139,228</b>	<b>178,425</b>	<b>(184,607)</b>	<b>-</b>	<b>133,046</b>

**COMPARISON FOR MOVEMENT IN FUNDS**

	Balance 1st April 2021	Income in year	Expenditure in year	Transfer	Balance 31st March 2022 £
<b>UNRESTRICTED FUNDS</b>					
General	91,734	154,099	(177,305)	-	68,528
Designated	70,700	-	-	-	70,700
<b>TOTAL FUNDS</b>	<b>162,434</b>	<b>154,099</b>	<b>(177,305)</b>	<b>-</b>	<b>139,228</b>

**LUTON RIGHTS LIMITED****NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31ST MARCH 2023**

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS	Tangible Fixed Assets	2023	Total £	Tangible Fixed Assets	2022	Total £
		Net Current Assets			Net Current Assets	
Unrestricted funds						
General	595	61,751	62,346	18	68,510	68,528
Designated	-	70,700	70,700	-	70,700	70,700
	595	132,451	133,046	18	139,210	139,228

**13. RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year (2022 - none).

**14. TAXATION**

As a charity, Luton Rights Limited is exempt from tax on income and gains falling within section 478 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**15. LEASING AGREEMENTS**

Minimum lease payments under non - cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	3,000	3,000
Within two to five years	9,750	12,000
More than five years	-	750
	<u>          </u>	<u>          </u>



**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF LUTON RIGHTS LIMITED  
FOR THE YEAR ENDED 31ST MARCH 2023**

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I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2023, which are set out on pages 10 to 18.

**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 or section 144(2) of the Charities Act 2011 (the 2011 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 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.



**Tara Aldwin ACA  
FKCA LIMITED  
Chartered Accountants**

260 - 270 Butterfield  
Great Marlings  
Luton  
Bedfordshire  
LU2 8DL

*21 December 2023*