

LUTON RIGHTS LIMITED

Registered Company No. 5828180 (England and Wales)

Registered Charity No. 1146500

ACCOUNTS

31ST MARCH 2018

LUTON RIGHTS LIMITED

ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2018

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LUTON RIGHTS LIMITED

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST MARCH 2018

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 2018. 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 2015) (as amended by Update Bulletin 1 on 2nd February 2016).

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 was formed in 1982 as a TUC Centre for The Unemployed at a time when there was rising unemployment and political and social unrest in England.

Luton Rights continues its work today in an environment where changes through the Government's welfare reforms have left many people confused and anxious; increasing digitalisation of application forms from benefits applications to job applications are leaving those without IT skills and access to IT at a serious disadvantage; whilst it is true that the official unemployment rate is the lowest it has been, increasing numbers of working people are in part-time work or zero-hours contracts, having to work in two or more jobs. The work of Luton Rights is needed just as much today as it was when we were formed.

Over a number of years all of the main advice agencies in Luton have made changes to the way they work with the aim of increasing efficiency and reducing back-office costs which provide free-of-charge advice to the residents of Luton against a backdrop of considerable financial cutbacks in both the public sector and voluntary and charity sectors; the co-location of Citizens Advice Luton, Law Centre and ourselves at Community House located on New Bedford Road, supported by Luton Borough Council, has enabled real efficiencies and cost savings without reducing the levels of front-line services.

LUTON RIGHTS LIMITED

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST MARCH 2018

ACHIEVEMENTS AND PERFORMANCE *(continued)*

2017/18 has been full of challenges and opportunities:

- We successfully moved our administrative centre to Unite the Union's main Luton Office in King Street as services continued to be provided at Community House and outreach without disruption providing a specialist welfare benefits provision at Community House.
- We successfully completed the project "Information Support Network Development" (funded by Luton Borough Council) and we continue to work successfully within the Luton Access Partnership, and a key component of the partnership is the delivery of advice services from a co-location which is being successfully delivered by the partners.
- We have continued and developed access to advice for the most vulnerable and at risk residents of Luton through our community outreach service.
- We continued to be providers of Family Mediation and have been successful in re-tendering with the Legal Aid Agency to continue providing the service to those who qualify for Legal Aid beyond September 2018.
- We were successfully included in Voluntary Works bid to deliver the ESF and Big Lottery Fund's "Building Better Opportunities – support to understand your money" project. The project has been successful in engaging with over and above the target numbers and due to this we have been able to work with more participants with the project delivery to come to an end during December 2018.

As we have streamlined our services over last couple of years, particularly around debt and housing, we have nevertheless proven to successfully meet the demand of our service users and this has also allowed us to reflect on the challenges faced by the town and target our services better, working in partnership with other organisations and statutory services within the town and the surrounding area.

In the last 12 months Luton Rights has focussed on providing specialist level welfare benefits advice as its main area of work. During the year Luton Rights has provided:

- **Specialist Welfare Benefits advice** - we continued to provide the specialist component of Welfare Benefits within the co-location at Community House, with our work primarily focused around mandatory reconsiderations and appeals.
- **Community outreach advice** at four community locations outside the town centre, focussed on increasing access to advice for the most vulnerable and disadvantaged and our thanks go to the managers and staff at these community locations for supporting us in our work and promoting the service.
- **Family mediation service** for Luton residents who are separating or facing divorce. HM Court Service requires couples to first engage with mediation before the Court will hear their separation or divorce proceedings. With the huge cuts introduced by HM Government to Legal Aid, clients who meet the criteria are able to claim Legal Aid for this area of advice.
- **Employment Support** - supported unemployed clients to gain employment, accredited training or move closer to the job market. Funded by European Social Fund and The Big Lottery Fund, the project focuses on helping unemployed people manage their money more effectively and at the same time improve the employability skills and career options.

LUTON RIGHTS LIMITED

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST MARCH 2018

ACHIEVEMENTS AND PERFORMANCE *(continued)*

During the year Luton Rights provided help and advice to 1,333 residents of Luton with over 1,000 receiving specialist welfare advice which resulted in over £4.5 million of benefit gains. This means Luton residents are £4.5 million better off than before they sought our help. Nearly 200 vulnerable and at risk residents were supported through our community outreach service and 44 people helped through our Building Better Opportunities project – nearly half of whom have gained paid employment.

Despite the challenges, we have had a year of successfully delivering services to those in our communities who are in need and this has been due to the hard work and commitment of all our staff and volunteers and our thanks to everyone who has contributed to making this another successful year for Luton Rights.

We would like to thank Unite the Union for continuing to support us with office space at their new site without which we would not be able to provide the level of service that we have been able to provide. The support of Unite has made it possible for us to re-connect with our roots and to promote our services to those who may not have been previously aware of Luton Rights.

The Board of Trustees and centre manager would like to extend our thanks to all our funders for their support, especially London Luton Airport Limited and Luton Borough Council who have continued to support us to provide services to those who are most in need living and working in Luton.

During the year ended 31st March 2018 our achievements have been:

The number of people using our services are as follows:

Advice provided at Community House

- Specialist Welfare Benefits	1,065
-------------------------------	-------

Advice provided at Community Outreach

- Welfare Benefits	98
- Debt	41
- Housing	8
- General / Mixed	49
	196

Clients who accessed Family Mediation

24

Clients engaged in Employment Support

48

Number who gained employment 44%

Number who started accredited training 15%

Financial gains for clients

£
4,589,720

FUNDING

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

	£
London Luton Airport Limited	126,000
Luton Borough Council	6,280
The Legal Aid Agency	3,681
Building Better Opportunities	36,494
	172,455

LUTON RIGHTS LIMITED

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST MARCH 2018

FINANCIAL REVIEW

The results of the charity for the year are set out in the Statement of Financial Activities on page 9.

Overall the charity had a surplus for the year of £6,113 (2017 - £5,178 deficit).

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

Restricted

The following are classified as restricted, as the donor has imposed restrictions on the use of funds, which are legally binding.

Building Better Opportunities - Voluntary Works

The project aims to support unemployed or economically inactive individuals improve their financial capacity and tackle out of work poverty which will enable them to be more job ready, and in the longer term move into work.

Project objectives:

- increased awareness by individuals of the support available for financial inclusion and understanding on how to manage finances;
- lower levels of poverty and therefore bringing more prosperity to the local communities;
- increased understanding of the effect of welfare reforms, benefits cap, universal credit and better off calculations;
- increased partnership working.

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.

PLANS FOR THE FUTURE

We will continue to work in partnership through Luton Access with a focus on welfare benefits advice and our community outreach service.

We will seek resources for delivery of additional advice services targeted at those who are vulnerable and are not able to access mainstream advice in the town centre.

Consult with stakeholders and produce new three year business plan.

Continue working in partnership within Luton Access, our other partners and develop new partnerships.

Refresh of marketing and promotional materials developing a new website for Luton Rights.

LUTON RIGHTS LIMITED

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST MARCH 2018

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 6 members (2017 - 6), 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.

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 and volunteers
- 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 7.

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 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.

LUTON RIGHTS LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2018

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

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 2018**

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered Company No.	5828180		
Registered Charity No.	1146500		
Trustees	J Simmons P Cowan MBE R Cartwright G Fabian D Billington Cllr S Goodchild	Chair Treasurer	
Company Secretary	Cllr S Goodchild		
Management and Development	Mrs R Chowdhury	Centre Manager	
Management Committee	Cllr W Akbar Cllr Y Waheed Cllr M Rivers L Patterson M Scheimann Mrs M Daly R Gates B Shamalo J Horan	Luton Borough Council Luton Borough Council Luton Borough Council Luton Borough Council Luton Trades Council Luton Trades Council Luton Trades Council Bedfordshire African Community Centre Staff Representative	(Appointed May 2017, Resigned May 2018) (Resigned May 2017) (Appointed May 2017) (Resigned December 2017)
Registered Office	15 New Bedford Road Luton Beds LU1 1SA		
Independent Examiner	P A Howkins FCA Keens Shay Keens Limited Christchurch House Upper George Street Luton Beds LU1 2RS		
Bankers	Unity Trust Bank 9 Brindley Place Birmingham B1 2HB		

LUTON RIGHTS LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2018

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

..... 12/12/18

LUTON RIGHTS LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING
INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2018**

	Note	Unrestricted Funds	Restricted Funds	2018 Total Funds £	2017 Total Funds £
Income from:					
Charitable activities:					
London Luton Airport Limited grants		126,000	-	126,000	120,500
Luton Borough Council grants		6,280	-	6,280	54,595
BBO - Voluntary Works		-	36,494	36,494	12,028
Other grants and fees		3,743	-	3,743	40,752
Investment income	3	-	-	-	31
Total		<u>136,023</u>	<u>36,494</u>	<u>172,517</u>	<u>227,906</u>
Expenditure on:					
Charitable activities	4	<u>129,910</u>	<u>36,494</u>	<u>166,404</u>	<u>233,084</u>
Total	5	<u>129,910</u>	<u>36,494</u>	<u>166,404</u>	<u>233,084</u>
Net movement in funds	2	6,113	-	6,113	(5,178)
Reconciliation of funds:					
Balance brought forward at 1st April 2017		<u>108,533</u>	<u>-</u>	<u>108,533</u>	<u>113,711</u>
Balance carried forward at 31st March 2018		<u>114,646</u>	<u>-</u>	<u>114,646</u>	<u>108,533</u>

LUTON RIGHTS LIMITED**BALANCE SHEET****AS AT 31ST MARCH 2018**

	Note	2018	2017
		£	£
FIXED ASSETS			
Tangible fixed assets	8	91	137
CURRENT ASSETS			
Debtors	9	26,275	44,915
Cash at bank and in hand		109,025	80,287
		135,300	125,202
LESS: CURRENT LIABILITIES			
Liabilities: amounts falling due within one year	10	20,745	16,806
NET CURRENT ASSETS		114,555	108,396
NET ASSETS		114,646	108,533
FUNDS			
Unrestricted:			
General		55,611	71,799
Designated	11	59,035	36,734
Restricted			
Project	12	-	-
		114,646	108,533

The charity is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2018.

The members have not required the charity to obtain an audit of its accounts for the year ended 31st March 2017 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 12/12/2018,
and signed on their behalf by:

.....
P Cowan
Trustee

LUTON RIGHTS LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2018

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 2015) (as amended by Update Bulletin 1 on 2nd February 2016) and the Companies Act 2006.
- (iii) The charity meets the definition of a public benefit entity under FRS102.

(b) Company status

The charity is a company limited by guarantee. The members of the charity are the trustees named on page 7. 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%

(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.

LUTON RIGHTS LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2018

2. NET MOVEMENT IN FUNDS FOR THE YEAR			2018	2017
			£	£
Net movement in funds is stated after charging:				
Staff costs (note 6)			139,478	158,913
Independent Examiners' remuneration			5,265	5,756
			<u>139,478</u>	<u>158,913</u>
			2018	2017
			£	£
3. INTEREST RECEIVABLE				
Bank interest			-	31
			<u>-</u>	<u>31</u>
			2018	2017
	Unrestricted Funds	Restricted Funds	Total £	Total £
4. CHARITABLE EXPENDITURE				
Advice and information services				
Salaries costs	102,984	36,494	139,478	158,913
Activity costs	11,932	-	11,932	53,696
Premises	9,729	-	9,729	14,719
Governance costs	5,265	-	5,265	5,756
Total	<u>129,910</u>	<u>36,494</u>	<u>166,404</u>	<u>233,084</u>

LUTON RIGHTS LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2018

5. ANALYSIS OF EXPENDITURE

	Basis of allocation	Charitable activities	Grant Applications	2018 Total £	2017 Total £
Costs directly allocated to activities	Actual				
Staff costs		139,478	-	139,478	158,913
Project costs		1,120	-	1,120	-
Contract costs not recovered		-	-	-	22,699
General office costs		9,340	-	9,340	14,812
Training		636	-	636	1,806
Accountancy		5,265	-	5,265	5,756
		<u>155,839</u>	<u>-</u>	<u>155,839</u>	<u>203,986</u>
Support costs allocated to activities					
Premises	Floor Area	9,729	-	9,729	14,719
Professional fees	Usage	290	-	290	13,520
Communications	Usage	500	-	500	790
Depreciation	Usage	46	-	46	69
		<u>10,565</u>	<u>-</u>	<u>10,565</u>	<u>29,098</u>
Total expenditure		<u>166,404</u>	<u>-</u>	<u>166,404</u>	<u>233,084</u>

6. STAFF COSTS AND NUMBERS

	2018 £	2017 £
Staff costs		
Wages and salaries	131,108	149,608
Social security costs	8,370	9,305
	<u>139,478</u>	<u>158,913</u>
Staff numbers by function	Number	Number
Advice and information workers	<u>6</u>	<u>7</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 2018

7. COMPARATIVES FROM THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds	Restricted Funds	2017 Total Funds £
Income from:			
Charitable activities	185,947	41,928	227,875
Investment income	31	-	31
Total	185,978	41,928	227,906
Expenditure on:			
Charitable activities	190,089	42,995	233,084
Total	190,089	42,995	233,084
Net movement in funds	(4,111)	(1,067)	(5,178)
Reconciliation of funds:			
Balance brought forward at 1st April 2016	112,644	1,067	113,711
Balance carried forward at 31st March 2017	108,533	-	108,533

	Equipment £
8. TANGIBLE FIXED ASSETS	
Cost	
At 1st April 2017 and	
At 31st March 2018	6,154
Accumulated depreciation	
At 1st April 2017	6,017
Charge for the year	46
At 31st March 2018	6,063
Net book value	
At 31st March 2018	91
At 31st March 2017	137

LUTON RIGHTS LIMITED**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31ST MARCH 2018**

	2018 £	2017 £
9. DEBTORS		
Accrued income - grants and fees	24,014	42,594
Prepayments	<u>2,261</u>	<u>2,321</u>
	<u>26,275</u>	<u>44,915</u>

	2018 £	2017 £
10. LIABILITIES		
Amounts falling due within one year		
Accruals	20,645	15,380
VAT	<u>100</u>	<u>1,426</u>
	<u>20,745</u>	<u>16,806</u>

11. 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 2018

12. MOVEMENT IN FUNDS

	Balance 1st April 2017	Income in year	Expenditure in year	Transfer	Balance 31st March 2018 £
RESTRICTED FUNDS					
Project revenues:					
BBO - Voluntary Works	-	36,494	(36,494)	-	-
	-	36,494	(36,494)	-	-
UNRESTRICTED FUNDS					
General	71,799	136,023	(129,910)	(22,301)	55,611
Designated	36,734	-	-	22,301	59,035
	108,533	136,023	(129,910)	-	114,646
TOTAL FUNDS	108,533	172,517	(166,404)	-	114,646

COMPARISON FOR MOVEMENT IN FUNDS

	Balance 1st April 2016	Income in year	Expenditure in year	Transfer	Balance 31st March 2017 £
RESTRICTED FUNDS					
Project revenues:					
BBO - Voluntary Works	-	12,028	(12,028)	-	-
Money Advice Service Face to Face	1,067	29,900	(30,967)	-	-
	-	41,928	(42,995)	-	-
UNRESTRICTED FUNDS					
General	79,144	185,978	(190,089)	(3,234)	71,799
Designated	33,500	-	-	3,234	36,734
	112,644	185,978	(190,089)	-	108,533
TOTAL FUNDS	112,644	227,906	(233,084)	-	108,533

Building Better Opportunities - Voluntary Works

The project aims to support unemployed or economically inactive individuals improve their financial capacity and tackle out of work poverty which will enable them to be more job ready, and in the longer term move into work.

Project objectives:

- increased awareness by individuals of the support available for financial inclusion and understanding on how to manage finances;
- lower levels of poverty and therefore bringing more prosperity to the local communities;
- increased understanding of the effect of welfare reforms, benefits cap, universal credit and better off calculations;
- increased partnership working.

LUTON RIGHTS LIMITED**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31ST MARCH 2018**

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS	Tangible Fixed Assets	2018 Net Current Assets	Total £	Tangible Fixed Assets	2017 Net Current Assets	Total £
Restricted funds						
Projects	-	-	-	-	-	-
Unrestricted funds						
General	91	55,520	55,611	137	71,662	71,799
Designated	-	59,035	59,035	-	36,734	36,734
	<u>91</u>	<u>114,555</u>	<u>114,646</u>	<u>137</u>	<u>108,396</u>	<u>108,533</u>

14. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year (2017 - none).

15. 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.

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF LUTON RIGHTS LIMITED
FOR THE YEAR ENDED 31ST MARCH 2018**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2018, which are set out on pages 9 to 17.

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").

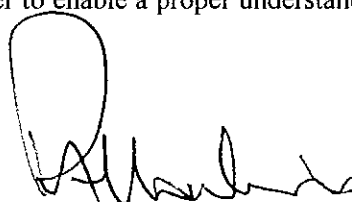
Having satisfied myself that the accounts of the company are not required to be audited under part 16 of the 2006 Act or section 144(2) of the Charities Act 2011 (the 2011 Act) and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out 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.



**P A Howkins FCA
KEENS SHAY KEENS LIMITED
Chartered Accountants**

Christchurch House
Upper George Street
Luton
Bedfordshire
LU1 2RS

13th December 2018