
THE LIGHTHOUSE PROJECT (CRAWLEY)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

THE LIGHTHOUSE PROJECT (CRAWLEY)

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THE LIGHTHOUSE PROJECT (CRAWLEY)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2019

Trustees

Mrs Rosemary Benwell, Chair
Mr Ian Hancock, Treasurer
Mr Ian Johnson
Mrs Susan Lindridge
Rev Richard Poole
Rev Kevin Taylor
Rev Stephen Burston (appointed 8 October 2018)

Charity registered number

1151019

Principal office

St Andrew's Church
Weald Drive
Furnace Green
Crawley
West Sussex
RH10 6NU

Accountants

Baldwin Scofield Accountancy LLP
Chartered Accountants
3 Newhouse Business Centre
Old Crawley Road
Horsham
West Sussex
RH12 4RU

Bankers

Lloyds Bank
PO Box 1000
Andover
BX1 1LT

THE LIGHTHOUSE PROJECT (CRAWLEY)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2019

The Trustees present their annual report together with the financial statements of the charity, The Lighthouse Project (Crawley), for the year to 31 March 2019.

Structure, governance and management

- **Constitution**

The charity is registered as a charitable incorporated organisation and was set up by a Trust Deed on 11 February 2013 and registered with the Charity Commission on 28 February 2013 under charity registration number 1151019.

The principal object of the charity is to advance the Christian Faith among young people and families, in schools and groups, and in conjunction with the churches in the area of Crawley, West Sussex and the surrounding area.

- **Method of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

- **Organisational structure and decision making**

The trustees are appointed under the Trust deed dated 11 February 2013.

Any decision may be taken either:

- at a meeting of the charity trustees; or
- by resolution in writing or electronic form agreed by all of the charity trustees, which may comprise either a single document or several documents containing the text of the resolution in like form to each of which one or more charity trustees has signified their agreement.

All decisions are minuted.

Objectives and Activities

- **Policies and objectives**

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit and in particular to its supplementary public benefit guidance.

The trustees are committed to ensuring that through our staff and volunteers, the Christian Faith is presented to young people in schools and groups, and in conjunction with the churches in the area of Crawley, West Sussex and the surrounding area.

We maintain contact with the local churches and supporters through regular prayer letters, joint church meetings and meeting with local church ministers, pastors and leaders.

- **Activities for achieving objectives**

The objectives are achieved through staff and volunteers leading assemblies, clubs, R E lessons and other activities in primary and secondary schools in the Crawley area.

THE LIGHTHOUSE PROJECT (CRAWLEY)

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2019

Achievements and performance

- **Review of activities**

During the year we have been present in 18 schools, the various activities being overseen by 4 staff members (one of whom was on maternity leave for part of the year) and 23 volunteers.

Schools are asked to evaluate our work. The results are then acted on in order to bring about continuous improvement. Evaluations from schools are increasingly positive.

Volunteers receive training at least termly to ensure that our input is engaging and appropriate. This covers for example, health and safety and safeguarding. The training also supports activities in assemblies, clubs and PSHCE sessions.

The charity is an Associate of Scripture Union, who have worked for many years in schools and children's missions. They provide us with additional training and resources.

In addition, a trustee with education experience, monitors assemblies against Ofsted criteria. Currently they are of a very high standard.

We have maintained regular contact with our supporters and the local churches.

- **Investment policy and performance**

We have no investments apart from the bank current account and bank savings account.

Financial review

- **Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

- **Reserves policy**

It is the trustees' policy to maintain a balance of funds which equates to at least three months unrestricted payments, equivalent to £12,000, to cover emergency situations that may arise from time to time.

- **Principal funding**

In March 2015 we received a grant of £8,206 from The Mercers' Company. This grant was towards the costs of running our primary school work and additional resources we anticipate may be needed. We have continued utilising this fund, and any expenses relating to primary school lunch clubs have been allocated against this fund. This Restricted Fund has been fully utilised during the year.

Plans for future periods

- **Future developments**

We plan to increase our contacts with the local churches and obtain further resources, both financial and volunteers from them. We also plan to increase our involvement in secondary schools through assemblies and 'sex and relationship' education.

THE LIGHTHOUSE PROJECT (CRAWLEY)

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2019

Funds held as custodian

We do not hold any funds as a custodian.

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 of 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 in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Trustees, on 15 October 2019 and signed on their behalf by:

Mrs Rosemary Benwell, Chair

THE LIGHTHOUSE PROJECT (CRAWLEY)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2019

Independent Examiner's Report to the Trustees of The Lighthouse Project (Crawley) (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2019.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed:

Dated: 15 October 2019

Nicholas M Baldwin BA(Econ) FCA DChA

Baldwin Scofield Accountancy LLP
Chartered Accountants

THE LIGHTHOUSE PROJECT (CRAWLEY)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2019

	Note	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Income from:					
Donations and legacies	2	49,628	-	49,628	38,058
Investments	3	22	-	22	25
Total income		49,650	-	49,650	38,083
Expenditure on:					
Charitable activities	4,5	43,411	1,209	44,620	48,707
Total expenditure	6	43,411	1,209	44,620	48,707
Net deficit before other recognised gains and losses		6,239	(1,209)	5,030	(10,624)
Net movement in funds		6,239	(1,209)	5,030	(10,624)
Reconciliation of funds:					
Total funds brought forward		44,387	1,209	45,596	56,220
Total funds carried forward		50,626	-	50,626	45,596

The notes on pages 8 to 14 form part of these financial statements.

THE LIGHTHOUSE PROJECT (CRAWLEY)

BALANCE SHEET AS AT 31 MARCH 2019

	Note	£	2019 £	£	2018 £
Current assets					
Debtors	9	6,336		1,422	
Cash at bank and in hand		44,957		44,804	
		<u>51,293</u>		<u>46,226</u>	
Creditors: amounts falling due within one year	10	(667)		(630)	
Net current assets			<u>50,626</u>		<u>45,596</u>
Net assets			<u>50,626</u>		<u>45,596</u>
Charity Funds					
Restricted funds	11	-		1,209	
Unrestricted funds	11	50,626		44,387	
Total funds			<u>50,626</u>		<u>45,596</u>

The financial statements were approved by the Trustees on 15 October 2019 and signed on their behalf, by:

Mr Ian Hancock, Treasurer

The notes on pages 8 to 14 form part of these financial statements.

THE LIGHTHOUSE PROJECT (CRAWLEY)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. 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 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

The Lighthouse Project (Crawley) constitutes a public benefit entity as defined by FRS 102.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

THE LIGHTHOUSE PROJECT (CRAWLEY)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

1. Accounting Policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

THE LIGHTHOUSE PROJECT (CRAWLEY)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

1. Accounting Policies (continued)

1.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.10 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2. Income from donations and legacies

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Donations	49,128	-	49,128	36,218
Grants	-	-	-	840
Similar incoming resources	500	-	500	1,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	49,628	-	49,628	38,058
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2018	38,058	-	38,058	
	<hr/>	<hr/>	<hr/>	

3. Investment income

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Bank Interest	22	-	22	25
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2018	25	-	25	
	<hr/>	<hr/>	<hr/>	

THE LIGHTHOUSE PROJECT (CRAWLEY)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

4. Direct costs

	Total 2019 £	<i>Total 2018 £</i>
Travelling	1,322	654
Training	416	350
Office supplies & postage	707	660
Resources for schools work	2,154	1,751
Equipment and maintenance	46	200
Insurance	563	532
Events	1,364	1,581
Sundry expenses	73	106
Associate Scheme Donation	2,000	2,000
Rent	2,250	3,000
Wages and salaries	32,443	36,680
Pension cost	592	503
	43,930	<i>48,017</i>
<i>Total 2018</i>	<i>48,017</i>	

5. Governance costs

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	<i>Total funds 2018 £</i>
Independent examination	690	-	690	690

6. Analysis of Expenditure by expenditure type

	Staff costs 2019 £	Other costs 2019 £	Total 2019 £	<i>Total 2018 £</i>
Charitable activities	33,035	10,895	43,930	48,017
Expenditure on governance	-	690	690	690
	33,035	11,585	44,620	<i>48,707</i>
<i>Total 2018</i>	<i>37,183</i>	<i>11,524</i>	<i>48,707</i>	

THE LIGHTHOUSE PROJECT (CRAWLEY)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

7. Net income/(expenditure)

This is stated after charging:

	2019 £	2018 £
Independent Examiner's fee	690	690

During the year, no Trustees received any remuneration (2018 - £NIL).

During the year, no Trustees received any benefits in kind (2018 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2018 - £NIL).

8. Staff costs

Staff costs were as follows:

	2019 £	2018 £
Wages and salaries	32,443	36,680
Pension costs	592	503
	33,035	37,183

The average number of persons employed by the charity during the year was as follows:

2019 No.	2018 No.
3	2

No employee received remuneration amounting to more than £60,000 in either year.

9. Debtors

	2019 £	2018 £
Prepayments and accrued income	5,089	36
Tax recoverable	1,247	1,386
	6,336	1,422

10. Creditors: Amounts falling due within one year

	2019 £	2018 £
Accruals and deferred income	667	630

THE LIGHTHOUSE PROJECT (CRAWLEY)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

11. Statement of funds

Statement of funds - current year

	Balance at 1 April 2018 £	Income £	Expenditure £	Balance at 31 March 2019 £
Unrestricted funds				
General fund	44,387	49,650	(43,411)	50,626
Restricted funds				
Mercers' grant fund	1,209	-	(1,209)	-
Total of funds	45,596	49,650	(44,620)	50,626

Statement of funds - prior year

	Balance at 1 April 2017 £	Income £	Expenditure £	Balance at 31 March 2018 £
General fund	51,768	38,083	(45,464)	44,387
Restricted funds				
Mercers' grant fund	4,452	-	(3,243)	1,209

Mercers' Grant Fund

The Mercers' Grant Fund is towards the costs of running the primary school work and additional resources it is anticipated may be needed. The fund has been used during this financial year.

Summary of funds - current year

	Balance at 1 April 2018 £	Income £	Expenditure £	Balance at 31 March 2019 £
General funds	44,387	49,650	(43,411)	50,626
Restricted funds	1,209	-	(1,209)	-
	45,596	49,650	(44,620)	50,626

THE LIGHTHOUSE PROJECT (CRAWLEY)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

11. Statement of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 April 2017</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2018</i>
	£	£	£	£
General funds	51,768	38,083	(45,464)	44,387
Restricted funds	4,452	-	(3,243)	1,209
	<u>56,220</u>	<u>38,083</u>	<u>(48,707)</u>	<u>45,596</u>

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2019	Restricted funds 2019	Total funds 2019
	£	£	£
Current assets	51,293	-	51,293
Creditors due within one year	(667)	-	(667)
	<u>50,626</u>	<u>-</u>	<u>50,626</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2018</i>	<i>Restricted funds 2018</i>	<i>Total funds 2018</i>
	£	£	£
Current assets	45,017	1,209	46,226
Creditors due within one year	(630)	-	(630)
	<u>44,387</u>	<u>1,209</u>	<u>45,596</u>

13. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £592 (2018 - £503).