

Charity Registration No. 1017626

Company Registration No. 02787814 (England and Wales)

**LIGHT INTO EUROPE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2021**

**LIGHT INTO EUROPE  
(A COMPANY LIMITED BY GUARANTEE)  
LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	SG Platt ME Platt AW Platt
<b>Secretary</b>	VC Platt
<b>Charity number</b>	1017626
<b>Company number</b>	02787814
<b>Registered office</b>	Connaught House 112 Connaught Avenue Frinton on Sea Essex CO13 9AA
<b>Independent examiner</b>	Rickard Luckin Limited 1st Floor County House 100 New London Road Chelmsford Essex CM2 0RG

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**LIGHT INTO EUROPE  
(A COMPANY LIMITED BY GUARANTEE)  
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**LIGHT INTO EUROPE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**  
**FOR THE YEAR ENDED 28 FEBRUARY 2021**

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The trustees present their report and financial statements for the year ended 28 February 2021.

**Governing document**

The charity was incorporated on 8 February 1993 as a company limited by guarantee and is governed by its Memorandum and Articles of Association.

**Principal activity**

The company provides humanitarian aid to those in Romania.

**Objectives and activities**

The Charity's objects are helping to save lives and assist those with sight and hearing impairment and there has been no change in these during the year.

The trustees review the aims, objectives and activities of the charity at meetings during the year and confirm that they have regard to the Charity Commissions guidance on public benefit in planning future charitable activity.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

**Achievements and performance**

**Financial review**

All of the company's reserves are earmarked for the continuing provision of aid.

The level of the current realised reserves of £184,276 (2020: £176,143) is not considered to be excessive.

The trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Structure, governance and management**

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

SG Platt

ME Platt

AW Platt

JR Taylor

(Resigned 26 October 2020)

K Zimmermann

(Resigned 20 October 2020)

Mrs B Culmer

(Deceased 22 August 2020)

Mr S Dilley


(Appointed 6 April 2021)

New Trustees are appointed by the board of the Trustees.

All new Trustees will be provided with an induction pack which includes the constitution of the Charity and guidelines on how to perform their duties as trustee. Further training will be given as and when necessary.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



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**LIGHT INTO EUROPE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 28 FEBRUARY 2021**

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Dated: 20 Nov 2021

# LIGHT INTO EUROPE (A COMPANY LIMITED BY GUARANTEE) CHAIRMAN'S STATEMENT

**FOR THE YEAR ENDED 28 FEBRUARY 2021**

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We would like to express our gratitude to everyone who stepped forward to help us overcome the unprecedented challenge of the past financial year!

Our Patron and Donors, Volunteers, puppy raisers and team members—you have more than stood by our side. It is wonderful knowing we can count on you, as **together** we continue to change people's lives.

Opportunities can be found within every crisis, and we've been working diligently toward the goal of emerging even stronger than before, to meet the needs of our beneficiaries: Deaf or Blind children, families, Guide Dogs and the people who need them. Why?

Because people and Guide Dogs matter. People like those you'll find within our short report as well as our nearly 800 other beneficiaries, our many applicants-in-waiting for a guide or assistance dog, the families who share their journeys, and the communities where they live, love, and belong.

Our main sponsors: Raiffeisen Bank, Ubisoft, Fildas, DPD Romania, Intercontinental Hotel Group, Romaqua, TUD Consulting, Blue Air, Mega Image, Harwoods of Essex Ltd, DHL, Royal Canin, Ursus Breweries, Altius, Caro Hotel, Dumbrava Vlasiei, British Romanian Chamber of Commerce.

**When times are hard and days are long, friends, freedom, and hope are more important than ever!** For Deaf children with significant challenges, people with vision loss and the Guide Dogs that enrich their lives, we're pressing forward, together.

**Thank you for making it possible.**

## MISSION MADE POSSIBLE

This year has seen a big shift in the way we work, live and most importantly, socialise. Our beneficiaries are an amazing proof that people still want, and need, to meet up and make new friends – whether that's safely out in the community or from the comfort of their own home.

Communication can connect us

**At Light into Europe, we found lots of ways to connect during 2020/21**

**Through sign language by:**

- developing the first curriculum and textbook in Romanian sign language
- courses for a master degree for teachers of the Deaf and educational resources in digital format
- developing the first IT vocabulary in sign language containing about 300 signs
- creating online educational resources for both primary and secondary pupils in sign language

**Direct Beneficiaries:** More than 1500 Deaf pupils and 200 teachers

*While the coronavirus pandemic has made it more complex to deliver education support to deaf children, its never been more important to innovate and deliver support in new and creative ways.*

*From socially distanced training sessions with teachers, online videos in sign language, to donations of tablets, these are just some of the ways we were making sure deaf children continue to receive the education they need despite the huge new challenges emerging.*

**Through The language of books by**

- creating a Book and Debate Club for the Blind people to expand their general knowledge, learning new skills and make new friends
- making accessible and adapt for digital format textbooks and general knowledge books for sight impaired pupils

**Direct Beneficiaries: 75 sight impaired and Blind pupils and students**

**The language of music** as we developed a unique Music Club for the Blind bringing together people from around the country under the universal language of music

# LIGHT INTO EUROPE (A COMPANY LIMITED BY GUARANTEE) CHAIRMAN'S STATEMENT

**FOR THE YEAR ENDED 28 FEBRUARY 2021**

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## **And through the language of care**

- through generous donations of laptops for Blind pupils, thanks to Bausch Health and Optim PM
- tablets for Deaf pupils thanks to the Ford Fund
- food donations timely and generously provided by Mega image and Deloitte

## **Our Guide dogs Programme**

Farewell to Klint and Angus, they served humanity in a really wonderful way.

Welcome **Casper and Cati in Alexandria, Desmond with Andrei in Iasi, Dylan with Andrei in Baia Mare, Constantin and Betty in Bucharest.**

- increased the number of beneficiaries to 28
- 3 other dogs in final stages
- 14 Blind people in evaluations
- more than 2500 hours of training and online activities

***There was and continues to be a huge well of kindness and readiness to volunteer*** on which our community was able to draw from in this period of trouble.

- 30 new volunteers that dedicated time to our online activities
- 33 puppy walker volunteers that ensured our dogs in training are well looked after

We thank all our sponsors and donors, who are dedicated to improving the lives of Romanian Deaf or Blind children and young people and who have been so supportive during these unprecedented times:

## **Testimonials**

After our daughter Ema was diagnosed with albinism and congenital cataracts... my neighbours and in-laws began blaming me for my child's disability. I felt so guilty and isolated that soon after I was diagnosed with severe depression..... So the moment I heard about the support service that Light into Europe is offering to parents of Blind children, I decided to join. My daughter is now in year 1 in our local school and very grateful for her tablet and big print textbooks and notebooks. Every time I am in touch with your team, attending a parents' meeting or receiving advice, I feel a little more refreshed, a little more relieved and a little more hopeful." Ema's Mum, Suceava County.

10 deaf young people worked with volunteer hearing peers to interview community figures including school teachers, official and employers to find out how much they knew about deafness and if and how they made their services accessible to deaf people. We also wanted to find out if conducting these interviews was an empowering and positive experience for deaf young people. Deaf young people told us that taking part in the interviews had improved their confidence and communication skills, helping them to become better associated with their local community and less afraid of meeting new people.

Our Colleagues, Anca- GD programme manager, Rob- development manager and trainee guide dog instructor and Stan

We had an amazing, busy year here – connecting with prospective students (remotely!), training future guide dogs, providing routine canine medical care, increasing our social media presence, further developing our professional skills, as well as focusing on preparing for our IGDF full membership audit visit in 2021.

While the COVID-19 pandemic and the accompanying restrictions for safe social interactions has compromised our ability to do group work at the Centre, we have been determined to continue reach out our guide dogs users, volunteers and future beneficiaries, with safety protocols in place.

# LIGHT INTO EUROPE (A COMPANY LIMITED BY GUARANTEE) CHAIRMAN'S STATEMENT

**FOR THE YEAR ENDED 28 FEBRUARY 2021**

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Over the past months, we have been assisting prospective guide dogs users with their applications by assessing their readiness and preparedness for the training and lifestyle of a Guide Dog team.

During the summer, Anca has been travelling between Baia Mare, Timisoara, Alexandria and Iasi, taking advantage of the less restrictive period to train and pair up 4 wonderful partnerships!

As far as the dogs training is concerned, this year we needed to utilize training sites with limited foot traffic for social distancing, our equipment constantly carries a lingering scent of disinfectant, and strangest of all, the dogs have had to get used to seeing only the top half of our faces!

In the meantime, Rob was working hard with our Consultant in Austria as well as preparing Daisy- our youngest MUM to be for our E litter that is due on 16 Dec!

New puppies mean a chance to train new puppy walker volunteers and reach out to community for education and awareness.

As you can see, everyone at Guide Dogs Romania has been hard at work, making sure we are ready to once again create custom trained Guide Dog teams. Through these challenging times, we remain committed to and proud of supporting the mission that you help us achieve through your donations of time, talent, and treasure. **Thank you!**

## Developing our 2021 Plan

### Together for a better future for All

The aspirations and lived experiences of the Deaf or Blind young people we support drive everything we do, and have underpinned and informed all the choices we have made.

**We have consulted extensively with families, teachers and volunteers.**

We have conducted 2 studies on needs of the Blind and the Deaf young people to help us decide which areas to prioritise for 2021.

Our Plan has been developed in line with the strategies of the Ministry of Education and the National Authority of people with Disabilities and based on the ongoing **principles of inclusion, accessibility and dignity for people with disabilities**

Here are **four strategic areas** resulted from our extensive working groups with our beneficiaries:

#### **1. Independence: by expanding the Guide dogs programme**

E- litter will arrive around 16 December 20 and should be ready for matching with partners in June 22, in the meantime we have 6 fully trained Guide Dogs awaiting matching.

We also have the promise of 3 dogs from Sweden and 1 from Finland

We are looking at creating digital training resources for Blind people in orientation and mobility

#### **2. Accessibility – the Accessibility Hub:**

- for 150 new Blind pupils: accessible textbooks in big print, audio or tactile materials, equipment and Accessibility Guidelines and training for teachers
- developing accessible materials for Blind students in Universities
- continue to provide the Educational and Independent living Kit- including accessible equipment and materials
- developing digital/online accessible resources in sign language for the Deaf pupils, teachers and families
- developing a training programme for teachers in mainstream school in accessible education

#### **3. Empowerment: by setting up the Disability Inclusion and Development programme to include:**

- Support services for families with young Deaf or Blind children
- Advocacy training for 50 young people with disabilities
- The National Committee of pupils and students with disabilities
- Training programmes for Blind, Deaf or other disabilities in qualifications such as Inclusion Facilitators for schools, Accessibility specialist or Early intervention Worker for the Deaf/Blind
- Accessibility services for companies employing people with disabilities

# LIGHT INTO EUROPE (A COMPANY LIMITED BY GUARANTEE) CHAIRMAN'S STATEMENT

**FOR THE YEAR ENDED 28 FEBRUARY 2021**

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To transform Deaf or Blind children's futures, it is critical to build relationships with families in order to fill the huge gaps in knowledge and support. We believe it is important to invest in training Blind or Deaf young people as community workers who will educate communities, provide opportunities to learn sign language to Deaf or Orientation and mobility to the Blind and help families to continue to take care of their children.

The project will involve training 50 Blind or Deaf young people from Bucharest and around the country in educational inclusion, self-advocacy and human rights. It will run disability awareness sessions in schools and companies, delivered by the participants and develop local campaigns to raise awareness and improve access to all people with disabilities to all areas of life.

To transform the future of Deaf or Blind children in Romania we must educate professionals, practitioners, local communities and decision-makers. As these groups become more **disability-aware** they will act as powerful supporters of people with disabilities and help to influence how their communities view and address inclusion and accessibility.

#### **4. Building vocational skills and Inclusive Workforce:**

- expanding the Coding Club to ALL Schools for the Deaf and train Scratch Programming to 100 Deaf pupils and 50 teachers
- continue advocating for adequate accessibility and disability awareness to companies and government both nationally and locally to increase the number of Deaf or Blind people accessing the labour market.

Preparing for adulthood and the responsibilities of independent living is challenging at the best of times. In developing countries like Romania where there is little understanding of disability, and where unemployment is extremely high, Deaf or Blind young people face huge barriers to achieving independence.

Independence is not just about finding work. It is about developing the self esteem, resilience and skills to be part of community life, and to have the confidence and self-belief to develop healthy relationships and find meaningful employment. But children and young people with disabilities rarely have the opportunity to share their views and therefore shape their lives. Communication barriers often mean that they are not consulted, even on issues that directly concern them. People wrongly assume that they have no opinions to share about their own wellbeing and future.

We are working with Total Romania, Mega image and the Diversity Chamber to advocate for a more diverse workforce and encourage employers to recruit and train Blind or Deaf young people.

Through these partnerships we hope to expand disability awareness training to inform and educate staff about working with Deaf or Blind colleagues while breaking down misinformation and myths about disabilities that [are] still prevalent in Romania today.

As the world has been turned upside down by the coronavirus pandemic, we have seen more clearly than ever how people with disabilities can be left out, left behind and forgotten by society.

As we adjust to life after coronavirus, it is important to continue to support and reach out to Blind or Deaf children and young people...

As long as you also believe in a better future for people with disabilities in Romania, it is our commitment to continue to provide quality support to our beneficiaries, their families and professionals, through the charity's online support services, accessibility services and advocating for their rights.

**And because of you, our beneficiaries can hold on tightly on hope for a brighter future. Hope for better and accessible education ahead, and hope for a dog that will guide them straight to freedom. Your friendship makes all the difference, in ways beyond measure. Thank you for making hope possible.**

#### **2021/22 Combined Budget of Light into Europe and Fundatia (our Romania based charity)**

Ongoing costs of Guide dogs: 60 dogs- Eur 150,000

Salaries and taxes: Eur 55,000

Governance

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**LIGHT INTO EUROPE  
(A COMPANY LIMITED BY GUARANTEE)  
CHAIRMAN'S STATEMENT**

**FOR THE YEAR ENDED 28 FEBRUARY 2021**

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Rent and property tax

Cost of alterations of new centre. "The Light House"

Equipment the Accessibility Hub: Eur 35,000 ( scanners, Braille embossers for tactile materials, computer screen readers licenses for Blind people, developing the teachers' training course)

Digital educational resources in sign language- Eur 12,000

Expanding the Coding training programme- Eur 15,000

The Disability Inclusion and Development Programme: Eur 40,000 (developing the training courses, trainers, accessible equipment and events)

Other charitable activities

Total direct activities with beneficiaries: **Eur 312,000**

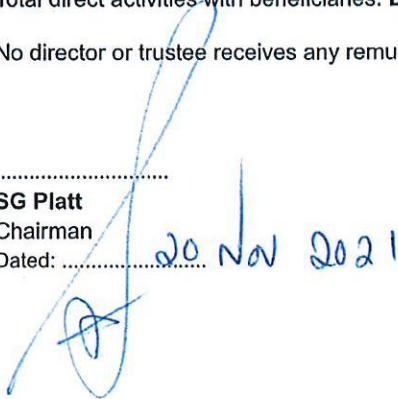
No director or trustee receives any remuneration or benefit from the foundation.

.....  
**SG Platt**

Chairman

Dated: .....

20 Nov 2021



**LIGHT INTO EUROPE  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF LIGHT INTO EUROPE**

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I report to the trustees on my examination of the financial statements of Light into Europe (the charity) for the year ended 28 February 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. 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 this 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, for this report, or for the opinions I have formed.

**Responsibilities and basis of report**

As the trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). 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**

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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act;  
or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Caroline Peters FCA

Rickard Luckin Limited  
Chartered Accountants  
1st Floor  
County House  
100 New London Road  
Chelmsford  
Essex  
CM2 0RG

Dated: 29 November 2021

**LIGHT INTO EUROPE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 28 FEBRUARY 2021**

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<b><u>Income from:</u></b>			
Donations and legacies	<b>3</b>	33,707	48,950
<b><u>Expenditure on:</u></b>			
Raising funds	<b>4</b>	3,641	12,352
Charitable activities	<b>6</b>	23,933	30,753
<b>Total resources expended</b>		<u>27,574</u>	<u>43,105</u>
<b>Net income for the year/ Net movement in funds</b>		6,133	5,845
Fund balances at 29 February 2020		178,143	172,298
<b>Fund balances at 28 February 2021</b>		<u>184,276</u>	<u>178,143</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**LIGHT INTO EUROPE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**BALANCE SHEET**  
**AS AT 28 FEBRUARY 2021**

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		221		295
<b>Current assets</b>					
Debtors	10	168,578		167,207	
Cash at bank and in hand		65,234		57,019	
		<u>233,812</u>		<u>224,226</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(49,757)</u>		<u>(46,378)</u>	
Net current assets			184,055		177,848
<b>Total assets less current liabilities</b>			<u>184,276</u>		<u>178,143</u>
<b>Income funds</b>					
Unrestricted funds			184,276		178,143
			<u>184,276</u>		<u>178,143</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 28 February 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 20 Nov 2021

.....  
 SG Platt  
 Trustee

Company Registration No. 02787814

**LIGHT INTO EUROPE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2021**

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**1 Accounting policies**

**Charity information**

Light Into Europe is a private company limited by guarantee incorporated in England and Wales governed by its Memorandum and Articles of Association. The registered office is Connaught House, 112 Connaught Avenue, Frinton on Sea, Essex, CO13 9AA.

**1.1 Accounting convention**

The accounts have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

**1.4 Incoming resources**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**1.5 Resources expended**

**LIGHT INTO EUROPE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 28 FEBRUARY 2021**

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**1 Accounting policies**

**(Continued)**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

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.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% reducing balance basis
Motor vehicles	25% reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

**1.7 Impairment of fixed assets**

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Financial instruments**

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**LIGHT INTO EUROPE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 28 FEBRUARY 2021**

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**1 Accounting policies**

**(Continued)**

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**1.12 Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

**1.13 Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating to property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**1.14 Government grants**

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

**LIGHT INTO EUROPE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 28 FEBRUARY 2021**

**2 Critical accounting estimates and judgements**

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Donations and legacies**

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2021</b>	2020
	£	£
Donations and gifts	26,907	48,950
Coronavirus job retention scheme	6,800	-
	<u>33,707</u>	<u>48,950</u>

**4 Raising funds**

	<b>2021</b>	2020
	£	£
<u>Fundraising and publicity</u>		
Fundraising costs	571	6,863
Support costs	3,070	5,489
	<u>3,641</u>	<u>12,352</u>

**5 Trustees**

No director or trustee received any remuneration or benefits from the company during the year.

**LIGHT INTO EUROPE**  
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**6 Charitable activities**

	Sight and hearing programme 2021 £	Sight and hearing programme 2020 £
Educational costs and resources donated	9,158	13,791
Sundry and other costs	455	211
	<u>9,613</u>	<u>14,002</u>
Share of support costs (see note 8)	6,233	9,282
Share of governance costs (see note 8)	8,087	7,469
	<u>23,933</u>	<u>30,753</u>

**7 Employees**

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	1	1
	<u>1</u>	<u>1</u>
<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	7,840	9,600
Social security costs	310	-
Other pension costs	4,800	4,800
	<u>12,950</u>	<u>14,400</u>

There are no employees whose total employee benefits exceed £60,000.

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**8 Support costs**

	Support costs	Governance costs	2021	2020	Basis of allocation
	£	£	£	£	
Staff costs	8,150	4,800	12,950	14,400	Staff time
Depreciation and losses	74	-	74	99	Usage of assets
Exchange (gains)/losses	(398)	-	(398)	1,629	Support
Travel and subsistence	1,477	-	1,477	3,243	Usage
Office expenses	-	-	-	200	Usage
Accountancy	-	323	323	131	Governance
Bank charges	-	214	214	78	Governance
Independent Examination fees	-	2,750	2,750	2,460	Governance
	<u>9,303</u>	<u>8,087</u>	<u>17,390</u>	<u>22,240</u>	
Analysed between					
Fundraising	3,070	-	3,070	5,489	
Charitable activities	6,233	8,087	14,320	16,751	
	<u>9,303</u>	<u>8,087</u>	<u>17,390</u>	<u>22,240</u>	

Governance costs includes Independent Examination fees of £2,750 (2020-£2,400 for audit fees)

**9 Tangible fixed assets**

	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£
<b>Cost</b>			
At 29 February 2020	7,876	28,047	35,923
At 28 February 2021	7,876	28,047	35,923
<b>Depreciation and impairment</b>			
At 29 February 2020	7,671	27,957	35,628
Depreciation charged in the year	51	23	74
At 28 February 2021	7,722	27,980	35,702
<b>Carrying amount</b>			
At 28 February 2021	154	67	221
At 28 February 2020	205	90	295

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<b>10 Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year:		
Other debtors	168,578	167,207
	<u>          </u>	<u>          </u>
 <b>11 Creditors: amounts falling due within one year</b>	 <b>2021</b>	 <b>2020</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	762	442
Other creditors	43,100	43,100
Accruals and deferred income	5,895	2,836
	<u>          </u>	<u>          </u>
	<u>49,757</u>	<u>46,378</u>

**12 Retirement benefit schemes**

**Defined contribution schemes**

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £4,800 (2020: £4,800)

**13 Related party transactions**

The company received a loan from Harwoods of Essex Limited, a company controlled by S.G. Platt. No interest has been charged on the loan. The amount outstanding at the year end was £30,000 (2020: £30,000).

S.G. Platt has made a loan to the charity. At the year end date the amount outstanding was £13,100 (2020: £13,100). No interest has been charged on this loan.