

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 2022

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

Trustees	SG Platt ME Platt AW Platt Mr S Dilley	(Appointed 6 April 2021)
Secretary	VC Platt	
Charity number	1017626	
Company number	02787814	
Registered office	Connaught House 112 Connaught Avenue Frinton on Sea Essex CO13 9AA	
Independent examiner	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) CHAIRMAN'S STATEMENT FOR THE YEAR ENDED 28 FEBRUARY 2022

Vision Statement

To contribute to a world where all disabled children and their families have choice, opportunity, dignity and understanding. A British-based charity committed to develop community-based services that will transform the lives of Blind or Deaf children and young people in Eastern Europe, especially Romania.

Our Mission

We work to ensure that Romanian children and young people living with sight or hearing loss lead successful lives, at home, education, work place and in their communities.

Our goal is to enhance the lives and opportunities of our beneficiaries using British expertise and through a dedicated support system focusing on:

- Accessible education and technology training
- Independent living skills and preparation for employment
- Guide dogs for the Blind

Our beliefs

- ① Deaf or Blind children can do anything other children can do, given the right support from the start.
- ② Effective communication and practical skills lie at the heart of Blind or Deaf children and young people's social, emotional and intellectual development.
- ③ Families are the most important influence on Blind or Deaf children and young people, and need clear, balanced information to make informed choices.
- ④ Deaf or Blind children should be involved in decisions which affect them as early as possible.
- ⑤ Children with disabilities should be valued by society and have the same opportunities as any other child

This year has reaffirmed the importance of strong connections and community. In challenging times, we turn to those we can count on for support and guidance. It's heartening to know that the community believes in us, and trusts that we will always be there for people living with vision or hearing impairments and their families – no matter how tough the circumstances. We deeply appreciate this ongoing trust and sincerely thank the community for this honour.

Adjust and respond

What a challenging year it's been. I'm still so impressed and proud of the way our team and volunteers have achieved so much during what's most likely been one of the toughest years in living memory.

2021 continued to present unique operational challenges in Romania which forced our team to adapt quickly to ensure we could meet a sustained increase in demand and continue to deliver our services. This included online support, modifying the way in which we deliver our services and support our volunteers, along with the recruitment and training of new volunteers.

We responded to the new reality with donations of laptops, tablets, food, clothing, toys, online clubs and activities. We managed to renovate and make use of the small building that will become the LIGHT HOUSE, hopefully in the near future.

Listening to our beneficiaries, we share their concern that persons with disabilities in Romania continue to face numerous barriers that restrict their full and effective participation in society on an equal basis with others and are among those at highest risk of being left behind in the post-Covid reconstruction process.

The inadequacy and lack of accessible built environments, accessible information and communication, including information and communications technology (ICT), and accessible services are fundamental barriers that widen this inequality.

'Accessibility', in simple terms, is the breaking down of the barriers across these sectors that prevent persons with disabilities—and the broader population—from participating in society on an equal basis with others.

To illustrate the fundamental importance of accessibility for reducing inequality for persons with disabilities, it is necessary only to look at daily life.

With recognition of the diversity that exists among persons with disabilities and the various barriers they face, activities often taken for granted such as entering or exiting a residential building, crossing a street, a school, or an office building, are common barriers to access of employment and education opportunities. Uneven pavements, steps and unclear signage between a residence and transport services have the same detrimental impact on participation, and this is assuming that public transportation itself is equipped to support persons with diverse disabilities.

LIGHT INTO EUROPE
(A COMPANY LIMITED BY GUARANTEE)
CHAIRMAN'S STATEMENT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2022

Considering public buildings, shops, banks, voting booths, recreational venues and other typical places for societal gathering and participation, the potential for persons with disabilities and those with specific accessibility requirements to conduct daily life on an equal basis with others can be a challenge, let alone achieving educational and career goals.

The skills we teach are often practical such as cooking, learning to read books or mail and travelling away from their home.

But even more important is the ability to have a positive outlook on life. Isolation leads to depression and giving Blind or Deaf people practical support helps them to tap into their own inner resources and realize their potential. Helping our beneficiaries to believe in themselves in order to overcome the obstacles of disability is an essential component of our work.

Each year **over 1000 children, young people or families** living with sight or hearing loss reach out to Light into Europe in different ways, and our support gives them the self confidence to overcome the life obstacles disability presents.

Our Deaf pupils learn to use coding and programming, Blind people gain independence by learning daily routes to school or work, teenagers gain skills to seek jobs in the community.

Our life-changing guide dogs inspire Blind people to:

Live actively. Our team and dogs can help Blind people get out and about with confidence, going wherever school, work, or recreation takes them – and knowing that sight loss won't hold them back.

Live independently. The advice and skills we provide give people with sight loss the freedom to live life on their own terms, in their own way, and achieve their hopes and ambitions.

2021 was a catalyst for change and new resilience within the Guide Dogs family. We continued to assist our puppy walkers with virtual training methods and our Guide Dog Mobility Specialists could continue to match and create guide dog partnerships, including using WhatsApp, Zoom and Meets to coach and monitor new Guide dog owners from a safe distance.

The Guide dogs programme is just a true testament to the generosity of our sponsors and donors, who seek to support those most vulnerable in our communities even during the most trying of times. We are very grateful for this incredible support.

Our Guide dogs programme is built on courage. It is this fearlessness that has driven us to invest in training and puppies; that makes us brave enough to recognise where and how we can improve, and to delve into uncharted waters; the needs of our Clients forever compelling us to think smarter, push ourselves harder, and exceed expectations at every turn. Regardless of what life puts in our way.

We have also invested time and expertise into our campaigning and policy work to advocate for the rights of people with disabilities in Romania.

To tell our story and help people understand that disability matters to everyone, we've continued our Disability awareness sessions for faculties and local authorities.

A famous violinist, in the middle of the concert, had one of four strings suddenly break. Instead of stopping the concert, he played on 3 strings like no one ever played before. When questioned by the media afterward, his comments were, "sometimes in life you have to make the music with the strings you have left".

This is our mission, to help Romanian Blind or Deaf people make the music of life with what they have remaining.

The generosity of our donors, community volunteers, corporate partners remains essential to what we do. With NO government funding, we are more reliant than ever on your support to continue providing our life-changing services.

So, a very humble and sincere THANK YOU to all our Sponsors, volunteers, staff, Board and Committee members, please continue to invest in the lives of Blind or Deaf young people to put one foot in front of the other and have the courage to move forward, no matter the obstacles they may face.

LIGHT INTO EUROPE
(A COMPANY LIMITED BY GUARANTEE)
CHAIRMAN'S STATEMENT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2022

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SG Platt
Chairman

Date: 22 December 2022

LIGHT INTO EUROPE

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 28 FEBRUARY 2022

The trustees present their annual report and financial statements for the year ended 28 February 2022. This report is also the directors' report as required by company law.

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

Light into Europe is a British-based charity dedicated to improve lives of children and young people with disabilities in Eastern Europe, especially in Romania, promoting accessibility and inclusion services and empowering Blind or Deaf children and young people.

We want to break down barriers to unlock their biggest potential! We aim at systems change, because we want our impact to last.

We know that no two journeys are the same. So, we work side-by-side with clients and their families to make their way through the road ahead, offering services tailored to suit them.

2021 at a glance

Accessible Education

Children with disabilities are often denied their right to education. We are committed to quality, inclusive education for all. Last year COVID-19 had a devastating impact on the schooling of our beneficiaries. Our work continued throughout the pandemic, including:

- big print textbooks to 129 sight impaired pupils
- tactile maps, charts to 41 Blind pupils
- the first Abecedar for Deaf in Romanian sign language
- 11 sessions of sign language training for teachers
- Digital resources in Romanian sign language
- Coding training sessions for 20 teachers for the Deaf
- 29 Blind pupils received laptops
- 45 beneficiaries received online support
- 20 Book Club sessions for Cluj and Tg Frumos Blind pupils

Guide Dogs and Independent living skills

enable visually impaired persons to achieve their optimum level of independence.

They include self-care skills like eating, dressing, bathing, toileting and grooming, home management, cleaning, shopping, laundry, money management, medication management, etc.

Teaching independent living skills is a process that begins at birth for a blind child and continues throughout life. For an adult who loses vision later in life, the goals are to help the individual live as independently as possible. Individuals with visual impairment can overcome the obstacles to blindness with support and learning skills to compensate for vision loss. Even if they cannot live independently, being independent in self-care will take some of burden off the caregivers as well as help visually impaired individuals to feel a sense of dignity.

Independent living services is often the most important goal for a child or adult with a disability. Achieving happiness and self-sufficiency in life for visually impaired persons of all ages is our goal and learning the skills to take care of oneself is a critical component of our services.

Without the ability to independently travel a person with visual impairment is trapped within their home and cannot enjoy a fulfilled life.

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

LIGHT INTO EUROPE

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

Orientation and Mobility Program (O&M):

O&M refers to training that enables blind and visually impaired individuals to learn to travel safely within their community. Specialized instruction will allow the Blind person to learn safe techniques for crossing streets, using canes and accessing public transportation. Blind people who are interested in obtaining a guide dog are assisted through the application process and given training to acquaint them with orientation once they obtain a guide dog. This program is implemented on a one-on-one basis in the beneficiary's home, community, work place or school. Imagine not being able to reach for your car keys and drive to a store. Blind individuals must use alternative skills to travel outside of their homes. Through our training, the student gains the ability to independently cross streets, use public transportation, travel to work or continue to shop independently.

When planning an O & M Program for youths and adults, we focus on the following depending on the student's needs:

Public Transportation: Blind people learn to use public transportation, skills involved may be map reading, traveling to bus stops and learning appropriate routes based on the individual's needs.

Sighted Guide Techniques: Blind people practice the skills involved in traveling with the aid of a sighted person and gain the ability to recognize and travel safely through any environment.

Safe Travel: Blind people become aware of effective techniques that provide added protection in unfamiliar areas, such as detecting obstacles when reaching for dropped objects.

Orientation: Students become familiar with the environment by traveling to familiar and unfamiliar areas in the community with our guide dogs and mobility instructors.

Cane Skills: Students are taught various cane techniques to clear one's path or to locate objects along the way.

Achievements and performance

In 2021, we achieved:

- 56 dogs in the Guide dogs and assistance dogs programme
- 9 online sessions for 27 Blind young people
- 6 Blind young people and 3 Blind youth workers involved in Erasmus project-Journey to Independence
- One-to-one face programmes for 5 Blind people
- 6 online webinars for puppy walkers
- 10 Blind people on the evaluation process for a guide dogs
- 2 new guide dogs
- 1 new assistance dog
- 2 guide dogs in international exchange to Croatia and Malta

Case Study-Aurel

The pandemic is changing the way we all do things. I'm Aurel, I'm 19 and I study in Cluj to become of physiotherapist. Social distancing, masks and travel restrictions have been in place for a long time. I miss my family and friends. I miss exploring different places, I get too much anxiety if I'm around people who don't wear masks. My school is great but I still get anxiety if I'm around too many people. I need to be close to others to see but you can't do that now. I am OK with that and I understand it, I just miss being able to get close enough to people to connect with them face to face. My new friends at Light into Europe encouraged me to see beyond this pandemic and to make plans for my future. My dream is to get my guide dog so I can be fully independent and confident to go to see my parents, visit new places and making new friends.

LIGHT INTO EUROPE

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

Preparation for employment

enable persons with visual impairments to overcome barriers to accessing, maintaining or returning to employment or other useful occupation. Our services ensure that our beneficiaries have the skills and ability to enter the workforce and gain meaningful employment, remain employed or advance in their jobs.

Career education for individuals with visual impairments needs to begin as early as possible and include self-awareness and career exploration activities, job seeking skills instruction, information about job keeping, and encourage opportunities for gaining work experience. We offer job shadowing opportunities as well as internships.

Our programme focuses on: knowledge of relationship between work and play; understanding of the value of work; knowledge of characteristics of valued workers; awareness of the variety of jobs people hold; awareness of jobs people with visual impairments often hold; job acquisition skills, typical job adaptations made by workers with visual impairments; practical assessments and mentorship.

Vocational: Identifies aptitude and job interest and reviews college preparedness. Prepares participants for the job readiness including resume preparation, interview and work accessibility protocols.

Technology: Provides instruction on all types of IT and adaptive technology such as JAWS software, magnifiers, screen readers etc.

Orientation & Mobility: Teaches students specific skills to allow for independent travel such as use of public transportation and street crossing using either canes or dog guides.

Social Skills: Developing interpersonal skills, such as the difference between assertive and aggressive behavior and how to advocate for oneself, critical thinking skills and social etiquette.

In the challenging circumstances of 2021, we offered online and over the telephone support to 29 beneficiaries.

Case Study

If you could see what I see, or what I don't see, you'd understand how hard this is. I lost sight one morning, I was 12 years old and I couldn't see my parents anymore. Fear, tremendous anxiety, depression, anger, grief, and isolation, I have experienced them all. Vision loss may impact marriages, personal relationships, work, education, socializing, activities, and your own understanding of who you are as a person. This year I've been involved as a youth worker for Light into Europe in Journey to Independence Erasmus project and enjoyed it every moment!

The Covid Response

The COVID-19 pandemic forced us to find new ways of working, to keep up educational services, respond to immediate emergency situations, and continue to support families with Deaf or Blind children.

More than 600 families received donations of food or clothing

We made sure that accessible information on personal hygiene and vaccination was made available to our beneficiaries and their families

Disability Awareness and Inclusion

We're helping to change the way companies train and hire people with disabilities, the programme shows how people with disabilities can be included in the workplace on an equal basis and in an inclusive working environment.

Working with: Ministry of Education, the National Authority of People with Disabilities, City Hall Sector 1, City Hall Timisoara, City Hall Brasov, Faculty of Psychology Brasov

Case Study:

I have Usher syndrome, which means I was born with severe hearing and very little vision and have severe balance issues. Because I am deafblind, I have had to work extra hard my whole life to do what most people take for granted. I have faced barriers with confidence and found my own ways to be successful in a hearing, visual world. My parents made sure I knew that I was loved and accepted for everything I am. I know I don't need to be fixed, I need accommodations so I can have the opportunity to access the world at a more equitable level compared to my seeing, hearing peers. I have a high level of motivation, have learned to be a strong advocate for myself, and I have always had a positive attitude...but it is getting harder to do this during COVID-19.

But then, I got involved in the Book Club for the Blind and I have been invited to lead the Romanian group of Blind people in the Erasmus project. I'm feeling I'm moving forward because I'm valued and I am very grateful to Light into Europe community.

LIGHT INTO EUROPE

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

Financial review

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

The level of the current realised reserves of £187,132 (2021: £184,276) is not considered to be excessive.

The trustees have 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.

Plans for future periods

2022

Transforming Lives

CHANGING THE WORLD, ONE DOG AND ONE LIFE AT A TIME

People with vision loss are young and old, students and professionals, parents and grandparents, husbands and wives, sons and daughters. Some have been blind all their lives; others lose vision unexpectedly, suddenly, and the losses quickly magnify. Loss of vision creates loss of freedom. Their world can be a very dark place.

These people deserve help—and they get it through our extraordinary guide dogs and assistance dogs that transform their world with stunning skills and boundless affection.

Our guide dogs users walk out the door to a new sense of freedom, with heads high and confidence soaring. What was once impossible becomes possible. Independent travel becomes an everyday reality. Their dog becomes not only a helpmate but a best friend and a steady source of unconditional love.

For many of our students, the first day at our Centre can be daunting. But just a few days later, a transformation inevitably occurs. Uncertainty turns into confidence. "I can't" becomes "I can."

In 2022 we aim for:

70 guide dogs

1000 Blind people informed on guide dogs, independence and mobility

Budget: Eur 180,000

ACCESSIBILITY HUB

- o for 150 new Blind pupils: accessible textbooks in big print, audio or tactile materials, equipment and Accessibility Guidelines and training for teachers
- o developing accessible materials for Blind students in Universities
- o developing digital/online accessible resources in sign language for the Deaf pupils, teachers and families
- o expanding the Coding Club to 100 Deaf pupils

Budget: Eur 65,000

EMPOWERMENT

setting up the Disability Inclusion and Development programme to include:

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

- Working with companies and government: advocating for adequate accessibility and awareness to companies and government both nationally and locally that we have practical solutions to people with disabilities challenges at scale.

LIGHT INTO EUROPE
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2022

POSS-ABILITIES- Vocational training Program
Budget: Eur 25,000

In Romania, approximately 75% of working age blind adults are unable to maintain gainful employment. In the population of children born with blindness that number rises to about 90%, compared to the EU average of 65% employment rate.

As a priority focus and to address this dire situation, our programme will offer specific and accessible, vocational skills, Job Readiness Training and job placement services. The services give visually impaired and blind adults, who are seeking employment, the tools and strategies to achieve their own professional goals. To graduate from this program, students must meet minimum requirements in the areas of Independent Living, Assistive Technology and Orientation and Mobility.

Using accessibility and advocacy as main drivers to train persons with vision impairments on how to overcome barriers to accessing, maintaining or returning to employment.

Participants will receive a comprehensive vocational rehabilitation plan, developed to incorporate goals and identify needs.

The duration of the programme is 4 weeks/participant including 1 residential week

Training includes instruction in the following areas:

- **Overcoming Psychosocial/Psychological Barriers to Employment:** Students receive training on unique barriers facing visually impaired and blind persons including; how to complete a functional ability statement, how to relay disability information to employers and the importance of emphasizing positive attributes. We emphasize the importance of understanding and overcoming societal stereotypes and the stigma often associated with blindness and focus on active training on effectively communicating students' abilities.
- **Resume Development:** Students are instructed on how to complete functional, chronological and combination resumes. Students learn how to use technology to ensure correct grammar and spelling, and how to acquire and utilize letters of recommendation to the best advantage.
- **Job Searches:** Students are introduced to resources available including newspapers, word of mouth, cold calls, systematic and organized networking, job search engines and internet sites.
- **Best Interview Practices:** Students are taught how to prepare for an interview by learning what questions to expect and how to recognize unlawful interview questions. This training leads to multiple mock interviews that are video-recorded and audio taped, for self-critique and trainer feedback and critique.
- **Disability Benefits, Laws and Legislation:** Students participate in education and discussion regarding Romanian Disabilities legislation and EU/UNCRPD and the impact on benefits when employed. Common workplace policies, procedures, benefits and rules are reviewed.
- **Identifying Work Experience Opportunities:** Students receive training for employment including options and choices available, i.e. vocational training, college and on the job training. They engage in job searches (local and nationwide) and complete labor market surveys.
- **Job Placement:** in partnership with our sponsors and partners, we will secure internships or work experience opportunities for 100% of students at the end of the program.

OUR AMBITION

By 2030 no deaf or blind child will be left behind in Romania– but only if we work together now. We can overcome the social and educational barriers that hold children and young people with disabilities back, but we can't do it without you.

Together we can take action so that no deaf or blind child is left behind – at school, in their community or at home.

Together we can make sure that every child with disabilities has opportunities to learn, build relationships and achieve their dreams in life.

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

Mr S Dillely

(Appointed 6 April 2021)

LIGHT INTO EUROPE
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2022

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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SG Platt

Date: 22 December 2022

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

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Light Into Europe ('the charitable company') for the year ended 28 February 2022 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: 22 December 2022

LIGHT INTO EUROPE
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 28 FEBRUARY 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<u>Income from:</u>			
Donations and legacies	3	39,349	33,707
<u>Expenditure on:</u>			
Raising funds	4	6,140	3,641
Charitable activities	5	30,353	23,933
Total expenditure		36,493	27,574
Net income for the year/ Net movement in funds		2,856	6,133
Fund balances at 1 March 2021		184,276	178,143
Fund balances at 28 February 2022		187,132	184,276

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 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	9		115		221
Current assets					
Debtors	10	162,116		168,578	
Cash at bank and in hand		47,296		65,234	
		<u>209,412</u>		<u>233,812</u>	
Creditors: amounts falling due within one year	11	<u>(22,395)</u>		<u>(49,757)</u>	
Net current assets			187,017		184,055
Total assets less current liabilities			<u>187,132</u>		<u>184,276</u>
Income funds					
Unrestricted funds			187,132		184,276
			<u>187,132</u>		<u>184,276</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 2022.

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 22 December 2022.

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 SG Platt
Trustee

Company registration number 02787814

LIGHT INTO EUROPE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

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 2022

1 Accounting policies

(Continued)

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 are allocated on the portion of the asset's use.

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 the statement of financial activities.

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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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1 Accounting policies **(Continued)**

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.

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.

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1 Accounting policies **(Continued)**

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.

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

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	35,269	26,907
Coronavirus job retention scheme	4,080	6,800
	39,349	33,707
	39,349	33,707

4 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Fundraising costs	-	571
Support costs	6,140	3,070
	6,140	3,641
Fundraising and publicity	6,140	3,641
	6,140	3,641

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5 Charitable activities

	Sight and hearing programme 2022 £	Sight and hearing programme 2021 £
Educational costs and resources donated	8,491	9,158
Sundry and other costs	892	455
	<u>9,383</u>	<u>9,613</u>
Share of support costs (see note 8)	12,465	6,233
Share of governance costs (see note 8)	8,505	8,087
	<u>30,353</u>	<u>23,933</u>

6 Trustees

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

7 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>1</u>	<u>1</u>

Employment costs

	2022 £	2021 £
Wages and salaries	9,464	7,840
Social security costs	122	310
Other pension costs	4,880	4,800
	<u>14,466</u>	<u>12,950</u>

There were no employees whose annual remuneration was more than £60,000.

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8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	9,586	4,880	14,466	8,150	4,800	12,950
Depreciation	(895)	-	(895)	74	-	74
Exchange Losses/(gains)	9,400	-	9,400	(398)	-	(398)
Travel and subsistence	514	-	514	1,477	-	1,477
Accountancy	-	923	923	-	323	323
Bank charges	-	281	281	-	214	214
Independent Examination fees	-	2,421	2,421	-	2,750	2,750
	<u>18,605</u>	<u>8,505</u>	<u>27,110</u>	<u>9,303</u>	<u>8,087</u>	<u>17,390</u>
Analysed between						
Fundraising	6,140	-	6,140	3,070	-	3,070
Charitable activities	12,465	8,505	20,970	6,233	8,087	14,320
	<u>18,605</u>	<u>8,505</u>	<u>27,110</u>	<u>9,303</u>	<u>8,087</u>	<u>17,390</u>

Governance costs of £3,819 excluding VAT paid to the Independent Examiners include the Independent Examiners fee of £2,895 (2021: £2,750) and other fees of £923 (2021: £323).

9 Tangible fixed assets

	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 March 2021	7,876	28,047	35,923
Disposals	-	(28,047)	(28,047)
At 28 February 2022	<u>7,876</u>	<u>-</u>	<u>7,876</u>
Depreciation and impairment			
At 1 March 2021	7,723	27,980	35,703
Depreciation charged in the year	38	-	38
Eliminated in respect of disposals	-	(27,980)	(27,980)
At 28 February 2022	<u>7,761</u>	<u>-</u>	<u>7,761</u>
Carrying amount			
At 28 February 2022	<u>115</u>	<u>-</u>	<u>115</u>
At 28 February 2021	<u>154</u>	<u>67</u>	<u>221</u>

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10 Debtors	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	162,116	168,578
	<u> </u>	<u> </u>
 11 Creditors: amounts falling due within one year	 2022	 2021
	£	£
Other taxation and social security	731	762
Other creditors	14,686	43,100
Accruals and deferred income	6,978	5,895
	<u> </u>	<u> </u>
	<u>22,395</u>	<u>49,757</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 £4,880 (2021: £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. This amount was written off as a donation to the charity in the year. The amount outstanding at the year end was £Nil (2021: £30,000).

S.G. Platt has made a loan to the charity. At the year end date the amount outstanding was £12,100 (2021: £13,100). No interest has been charged on this loan.