

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 2025

!RickardLuckin

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

Trustees	SG Platt ME Platt AW Platt SR Dilley
Secretary	Mrs VC Platt
Charity number (England and Wales)	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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(A COMPANY LIMITED BY GUARANTEE)
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**LIGHT INTO EUROPE
(A COMPANY LIMITED BY GUARANTEE)
CHAIRMAN'S STATEMENT**

FOR THE YEAR ENDED 28 FEBRUARY 2025

2024-2025 has been a year of transformation, resilience and renewed vision.

As we reflect on our journey, we are proud not just of the numbers — but of the lives we've touched, the inclusion we've championed, and the partnerships that have made our mission stronger than ever.

With 300 direct beneficiaries — children and youth with sight or hearing loss and their families — Light into Europe has continued to build bridges between ability and opportunity. Together with our generous supporters, tireless volunteers, and committed partners, we are proving every day that inclusion is not a distant ideal — it is a practical reality we are building with care, compassion, and courage.

Throughout Romania, children and young people with sight and hearing loss still face invisible barriers every day: classrooms that don't include them, streets that don't guide them, and workplaces that don't see their potential. Too many grow up believing they are not worthy of independence, of choice, or of dreams—because our systems haven't shown them otherwise. This is the injustice we exist to change.

And at the heart of that change stands one of our most powerful and beloved tools: the **Guide Dogs Programme**. It is more than a service—it is a **living, walking symbol of inclusion**. A guide dog partnership is a declaration that every person with a disability deserves dignity, autonomy, and visibility. It's a daily act of resistance against marginalisation—and a quiet, confident step toward a society built on respect and equal opportunity.

This year, we saw 14 more blind individuals evaluated for guide dog partnerships, and two remarkable new pairings completed. These are **new lives shaped by trust, mobility, freedom and connection**. They are young people walking alone for the first time, mothers navigating public transport without fear, students accessing new spaces with pride. In each pawprint lies a breakthrough.

None of this would have been possible without our **extraordinary volunteers and sponsors**, who have carried us forward with heart, hands, and hope. You were there when public funding fell short. You opened your homes to puppies, your calendars to fundraising, and your hearts to a mission that refuses to compromise on dignity. You were our light when the path ahead looked uncertain. And I want you to know—we see you, we honour you, and we walk beside you.

In a country where accessible services for persons with disabilities are often underfunded and undervalued, our guide dogs have become more than companions—they have become **ambassadors of change**. They spark conversations in crowded places. They challenge attitudes without saying a word. They remind this nation that we all belong here, with equal footing and full humanity.

As we look to the future, our responsibility is not only to continue this work, but to **amplify it**. We must ensure that every child with a visual or hearing impairment grows up knowing they matter. That their city will include them, that their education will adapt to them, and that their dreams are valid, supported, and achievable. Together, we must shape a Romania where inclusion is not a favour—it is a foundation.

Thank you for walking every step of this journey with us. Your faith, your energy, and your kindness are the reason Light into Europe is not just any NGO—but the heartbeat of a growing culture of kindness, inclusion, and resilience. You are the ones multiplying impact, opening doors, and shaping a future where no one is left behind. This vision becomes real only because of you—our **sponsors and volunteers**—who carry it forward with unwavering generosity and belief.

With heartfelt gratitude,

Stan Platt

Chairman, Light into Europe

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SG Platt
Chairman

Date: 24 Sept 2025.

**LIGHT INTO EUROPE
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 28 FEBRUARY 2025**

The trustees present their annual report and financial statements for the year ended 28 February 2025. This report is also the director's 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 and its main objectives are helping to assist those with sight and hearing impairment.

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.

Accessible Education

Children with disabilities are often denied their right to education. We are committed to quality, inclusive education for all. Our work continued including:

- big print textbooks to sight impaired pupils
- tactile maps, charts to Blind pupils
- the first Abecedar for Deaf in Romanian sign language
- Sessions of sign language training for teachers
- Digital resources in Romanian sign language
- Coding training sessions for teachers for the Deaf
- Providing laptops to blind individuals
- Providing beneficiaries with online support
- Running 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 2025**

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.

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.

LIGHT INTO EUROPE
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2025

Achievements and performance

In 2025, we achieved:

93 Donations of Assistive Equipment and Educational Materials

Including long canes, laptops, Braille displays, books, and JAWS screen reader software — empowering learning, mobility and communication.

17 Disability Awareness Sessions in Schools

Creating understanding and breaking barriers from the earliest ages.

6 Company Visits with 39 High School Students of Different Abilities

Connecting youth with inclusive workplaces and nurturing career dreams.

15 Graduates from the Mega Image “AccessAbility” Programme

Our first ever inclusive training pathway into retail and customer service.

14 Deaf Pupils Joined the Coding Club (March–May)

Building digital skills and self-confidence in a vibrant, peer-led setting.

20 Young People Graduated the Ambassadors for Inclusion Programme (June–August)

A powerful cohort of youth now equipped to speak up, lead change, and represent the voice of disability inclusion in Romania.

14 People with Sight Loss in Evaluation for a Guide Dog

A vital process supported by our trainers and mobility experts.

2 New Guide Dog Partnerships Completed

Transforming independence and daily life for two exceptional individuals.

17 Active Guide Dog Volunteers – 7,200 Hours of Volunteering

A heartfelt thank you to our Generation G puppy raisers, trainers, drivers, and campaigners!

May: Sensory Garden Opened at the High School for the Blind (Bucharest)

An oasis for therapeutic exploration and sensory learning.

September: 65 Families Supported with Eye Exams and Glasses

Thanks to Fraser Klein and our Eye Clinic partners, access to vision care became a reality.

September: Design Began on the “Regina Elisabeta Museum of the Blind Community and Education”

An unprecedented educational and cultural space to honour heritage, raise awareness, and educate future generations.

November: Launch of the Children and Young People's Manifesto for Accessibility and Inclusion

Created by young people, for a more inclusive Romania.

**LIGHT INTO EUROPE
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2025**

Why Disability Inclusion Matters — For All of Us

Disability inclusion is not charity.

It is good policy. It's smarter investment. And above all, it's a reflection of our shared humanity.

- For **policymakers**, inclusion means stronger public services, fairer education, accessible infrastructure, and better use of human potential.
- For **sponsors**, it's an opportunity to lead with values, to be remembered not just for profits — but for the lives they helped change.
- For **volunteers**, it's a journey of growth, compassion, and legacy — one that says: "I was there. I helped build this."

Messages of hope and encouragement

1. Partnership & Independence

"Before meeting my buddy dog Heidi, I felt the world had shrunk to the safe places I already

knew. Now, every street I cross and every new route I take is a step into freedom. She doesn't just guide me — she gives me back my confidence, my mobility, and my right to explore life fully."

— Alexandra, Guide Dog Partner

2. Journey to Trust

"Training with a guide dog taught me as much about trust and communication as it did about movement. It's not just about walking safely — it's about walking proudly, being seen, and showing the world what people with sight loss can do."

— George, in final stages of guide dog training

Ambassadors for Inclusion Quotes

3. A Voice That Matters

"Joining the Ambassadors for Inclusion programme was the first time I felt that my voice — as a young person with a disability — truly mattered. We learned to speak up, to challenge prejudice, and to support each other. I don't just feel more confident; I feel like I have a purpose."

— Marian, 17, Inclusion Ambassador

4. Not Alone Anymore

"In school, I often felt invisible or underestimated. This programme gave me a team, a platform, and the tools to lead. Now I'm not just a student with a disability — I'm someone who helps shape how society sees disability."

— Razvan, 20yo, Ambassador for Inclusion

Volunteers Quotes

5. Raising the Future

"Volunteering as a puppy raiser was more than I ever expected — it's a daily joy, a challenge, and a huge responsibility. Knowing this puppy will one day change someone's life is incredibly humbling. It's love with a long-term purpose."

— Andreea, guide dog Volunteer

LIGHT INTO EUROPE
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2025

6. Where Hearts and Action Meet

"Whether I'm supporting an event, helping with transport, or just sharing a story online — I know I'm contributing to something that really matters. Light into Europe gives volunteers the chance to make change with heart, respect, and real results."

— Dave, Volunteer and Community Advocate

Financial review

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

The level of the current realised reserves of £128,750 (2024: £128,391) is not considered to be excessive.

At the year end the free reserves were £128,315 (2024: £127,811)

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

Looking Ahead – Vision for 2025–2026

From Support to System Change: The Next Leap for Inclusion

Priorities:

1. National Centre for the Disability Equality Index

- Roadmap, purpose, expected outcomes

2. Inclusive Employment for Youth with Disabilities

- Launch of mentorship and internship pilots o National retail and education sector partnerships

3. Talent and Social Innovation Lab

- Educational support, vocational training, digital support, parent empowerment

4. Stronger Policy Influence

- Working with government, EU networks, and other NGOs

5. Grow the Guide dogs programme to 85 dogs and 6 new partnerships

6. Open the Regina Elisabeta Museum of the Blind Community and Education

- A one-of-a-kind space for inclusion, awareness, and national pride.

Regina Elisabeta Museum of the Blind – Community and Education

In September 2024, Light into Europe began the design of the Regina Elisabeta Museum of the Blind in Bucharest, the first of its kind in Romania.

The Museum will serve as both a **community space** and an **educational centre**, dedicated to increasing awareness, respect, and understanding of life with blindness and visual impairments.

Purpose & Vision:

- To **preserve and showcase the history** of blind education and accessibility in Romania.
- To create an **interactive space** where visitors can experience and better understand the world without sight.
- To serve as a **learning hub** for schools, families, and professionals, offering workshops, exhibitions, and resources on accessibility and inclusion.

**LIGHT INTO EUROPE
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2025**

Key Features :

- **Exhibition Spaces:** Featuring tactile displays, Braille collections, historical artefacts, and accessible multimedia.
- **Interactive Experiences:** "Dialogue in the Dark" type guided tours, where visitors navigate daily life in complete darkness, guided by blind facilitators.
- **Educational Programmes:** Inclusive workshops for children and youth, teacher training sessions, and awareness activities for the public.
- **Community Hub:** A gathering space for people with sight loss, their families, and the wider community to connect, learn, and collaborate.

Impact:

The Museum will stand as a **national landmark for accessibility and inclusion**, promoting a society where **nobody is left behind**. It will foster empathy, celebrate resilience, and build bridges between people with and without disabilities.

Closing Message

We dedicate this report to every Romanian young person who dared to dream, every partner who believed in access for all, and every volunteer who lit the way.

Thank you for being part of our story. The journey continues — and together, we'll go further.

With gratitude and hope,

Light into Europe Team

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
SR Dillely

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.

Statement of trustees' responsibilities

The trustees, who are also the directors of Light Into Europe for the purpose of company law, 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).

Company law 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, including the income and expenditure, of the charitable company for that year.

LIGHT INTO EUROPE
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2025

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 judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate accounting records that 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 Companies Act 2006. 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' report was approved by the Board of Trustees.

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SG Platt

Date: 24 Sept 2025

**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 2023 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.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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 Companies Act 2006;
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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.

Rickard Luckin Limited

Caroline Peters FCA

Rickard Luckin Limited
Chartered Accountants

1st Floor
County House
100 New London Road
Chelmsford
Essex
CM2 0RG

Dated: 1 October 2025

**LIGHT INTO EUROPE
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 28 FEBRUARY 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	86,863	3,740
Total income		<u>86,863</u>	<u>3,740</u>
Expenditure on:			
Raising funds	4	6,814	5,453
Charitable activities	5	79,690	28,361
Total expenditure		<u>86,504</u>	<u>33,814</u>
Net income/(expenditure) and movement in funds		359	(30,074)
Reconciliation of funds:			
Fund balances at 29 February 2024		<u>128,391</u>	<u>158,465</u>
Fund balances at 28 February 2025		<u>128,750</u>	<u>128,391</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**LIGHT INTO EUROPE
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET**

AS AT 28 FEBRUARY 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	9		435		580
Current assets					
Debtors	10	131,211		164,880	
Cash at bank and in hand		19,204		9,371	
		<u>150,415</u>		<u>174,251</u>	
Creditors: amounts falling due within one year	11	<u>(22,100)</u>		<u>(46,440)</u>	
Net current assets			128,315		127,811
Total assets less current liabilities			<u>128,750</u>		<u>128,391</u>
The funds of the Charity					
Unrestricted funds			128,750		128,391
			<u>128,750</u>		<u>128,391</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 2025.

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 24 Sept 2025.

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SG Platt

Company registration number 02787814 (England and Wales)

LIGHT INTO EUROPE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025

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 financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". 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 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 or grantors 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 2025

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
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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.

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.

LIGHT INTO EUROPE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2025

1 Accounting policies

(Continued)

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.

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.

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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
	2025	2024
	£	£
Donations and gifts	86,863	3,740
	<u>86,863</u>	<u>3,740</u>

4 Expenditure on raising funds

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Fundraising and publicity		
Support costs	6,814	5,453
	<u>6,814</u>	<u>5,453</u>

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5 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Educational costs and resources donated	54,031	6,313
Sundry and other costs	2,405	2,060
	<u>56,436</u>	<u>8,373</u>
Share of support and governance costs (see note 6)		
Support	13,835	11,070
Governance	9,419	8,918
	<u>79,690</u>	<u>28,361</u>
Analysis by fund		
Unrestricted funds	<u>79,690</u>	<u>28,361</u>

6 Support costs allocated to activities

		2025 £	2024 £
	<i>Basis of allocation</i>		
Staff costs	<i>Time spent on activities</i>	12,000	12,210
Depreciation	<i>Time spent on activities</i>	145	194
Travel and subsistence	<i>Time spent on activities</i>	2,844	1,950
Office expenses	<i>Time spent on activities</i>	450	559
Exchange (gains)/losses	<i>Time spent on activities</i>	5,210	1,610
Governance costs	<i>Time spent on activities</i>	9,419	8,918
		<u>30,068</u>	<u>25,441</u>
Analysed between:			
Fundraising		6,814	5,453
Charitable activities		23,254	19,988
		<u>30,068</u>	<u>25,441</u>

Governance costs include payments to the Independent Examiner of £4,922 including VAT (2024 - £3,376 to the Accountant). This includes independent examination fees of £3,456 (2024: £350), accountancy fees of £420 (2024: £2,475) and other fees of £1,046 (2024: £913).

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year. No trustees were reimbursed any expenses during the year.

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8 Employees

The average monthly number of employees during the year was: 1

	2025 Number	2024 Number
	1	1
	<u>1</u>	<u>1</u>
Employment costs	2025	2024
	£	£
Wages and salaries	12,000	12,000
Social security costs	-	210
Other pension costs	4,010	4,800
	<u>16,010</u>	<u>17,010</u>
	<u>16,010</u>	<u>17,010</u>

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

9 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 29 February 2024	8,793
At 28 February 2025	<u>8,793</u>
Depreciation and impairment	
At 29 February 2024	8,213
Depreciation charged in the year	145
At 28 February 2025	<u>8,358</u>
Carrying amount	
At 28 February 2025	<u>435</u>
At 28 February 2024	<u>580</u>

10 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	131,211	164,880
	<u>131,211</u>	<u>164,880</u>

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11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	1,794	286
Other creditors	16,101	43,471
Accruals and deferred income	4,205	2,683
	<u>22,100</u>	<u>46,440</u>

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 29 February 2024	Incoming resources	Resources expended	At 28 February 2025
	£	£	£	£
General funds	<u>128,391</u>	<u>86,863</u>	<u>(86,504)</u>	<u>128,750</u>
Previous year:				
	At 28 February 2023	Incoming resources	Resources expended	At 28 February 2024
	£	£	£	£
General funds	<u>158,465</u>	<u>3,740</u>	<u>(33,814)</u>	<u>128,391</u>

13 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>4,010</u>	<u>4,800</u>

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.

14 Related party transactions

S.G. Platt has made a loan to the charity. At the year end date the amount outstanding was £13,100 (2024: £13,100). No interest has been charged on this loan.