Charity registration number 1187428 (England and Wales)

LECHEIRIS - A SPARK IN THE DARK TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2025

LECHEIRIS - A SPARK IN THE DARK TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr H L Tunk Mr J Jakobovits Mr M Rapaport
Charity number	1187428
Principal address	Flat 7 Colony Court 180-182 Lordship Road London N16 5ES

LECHEIRIS - A SPARK IN THE DARK TRUST

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LECHEIRIS - A SPARK IN THE DARK TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2025

The trustees present their annual report and financial statements for the year ended 30 November 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, 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)".

Objectives and activities

The charity was established to relieve needs of families and carers who are caring for someone with a serious illness by offering respite principally (but not exclusively) through the provision of support groups and day trips.

The organisations mission is to make sure that when someone is struggling with their health they are never left alone and always have someone to be there with them to help them through.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.
Due regard is also given to the deliverance of the Child Protection Policies.

Activities

During the year the charity has continued to provide transportation to hospital for patients or there family members, deliver fresh meals and stay overnight shifts with patients,
The charity has provided Cheer-up groups, Day outs and entertainment for patients or there family members to relieve the stress they are experiencing.

Financial review

In the period under review the charity generated income of £37,227 and incurred expenses of £19,020.

The trustees are satisfied with the results of the charity, but will increase their fundraising efforts to ensure it meets the charity's financial reserve policy.

The charity has total reserves of £23,976 of which £23,353 are restricted funds.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to aproximately three month’s expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity’s current activities while consideration is given to ways in which additional funds may be raised.

The trustees have increased their fundraising efforts post year end to meet the charity's above reserves policy.

Structure, governance and management

The Charity is a trust, constituted by trust deed, dated 1st December 2018, (amended 15 January 2020) ,and is a Registered Charity.

The trustees who served during the year and up to the date of signature of the financial statements were:
Mr H L Tunk
Mr J Jakobovits
Mr M Rapaport

Recruitment and appointment of trustees
It is not the intention of the trustees of the charity to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

The trustees administer the day to day running of the charity.

None of the trustees has any beneficial interest in the charity.

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

.....
Mr H L Tunk
Trustee

Date: .....

LECHEIRIS - A SPARK IN THE DARK TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LECHEIRIS - A SPARK IN THE DARK TRUST

I report to the trustees on my examination of the financial statements of LECHEIRIS - A SPARK IN THE DARK TRUST (the charity) for the year ended 30 November 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 130 of the Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

J Silver FCCA
Precision Ltd
32 Castlewood Road
N16 6DW
Date: .....

LECHEIRIS - A SPARK IN THE DARK TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	**3**	10,000	27,117	37,117	3,292	7,500	10,792
Investments	**4**	110	-	110	188	-	188
Total income		10,110	27,117	37,227	3,480	7,500	10,980
Expenditure on:							
Raising funds	**5**	78	-	78	385	-	385
Charitable activities	**6**	9,742	9,200	18,942	2,872	16,194	19,066
Total expenditure		9,820	9,200	19,020	3,257	16,194	19,451
Net income/(expenditure) and movement in funds		290	17,917	18,207	223	(8,694)	(8,471)
Reconciliation of funds:							
Fund balances at 1 December 2024		333	5,436	5,769	110	14,130	14,240
Fund balances at 30 November 2025		623	23,353	23,976	333	5,436	5,769

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

LECHEIRIS - A SPARK IN THE DARK TRUST

BALANCE SHEET

AS AT 30 NOVEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	**12**	10,000		-	
Cash at bank and in hand		18,362		10,155	
		28,362		10,155	
Creditors: amounts falling due within one year	**13**	(4,386)		(4,386)	
Net current assets			23,976		5,769
The funds of the charity					
Restricted income funds	**14**		23,353		5,436
Unrestricted funds	**15**		623		333
			23,976		5,769

The financial statements were approved by the trustees on .....

.....
Mr H L Tunk
Trustee

1 Accounting policies

Charity information

Lecheiris - A Spark in The Dark Trust is a trust governed by its trust deed dated 1 December 2018 (and as amended 15 January 2020).

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 financial statements 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, due to the support from the community. 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.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 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.

1.7 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 Accounting policies **(Continued)**

1.8 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.

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 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	10,000	27,117	37,117	3,292	7,500	10,792

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	110	188

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	78	385

6 Expenditure on charitable activities

	Charitable expenditure 2025	Charitable expenditure 2024
	£	£
Direct costs		
Staff costs	-	1,586
Charitable expenditure	14,307	9,108
	14,307	10,694
Share of support and governance costs (see note 7)		
Support	3,195	6,206
Governance	1,440	2,166
	18,942	19,066
Analysis by fund		
Unrestricted funds	9,742	2,872
Restricted funds	9,200	16,194
	18,942	19,066

7 Support costs allocated to activities

	2025	2024
	£	£
General administrative expenses	3,195	6,206
Governance costs	1,440	2,166
	4,635	8,372
Analysed between:		
Charitable expenditure	4,635	8,372

8 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

Employment costs	2025 £	2024 £
Wages and salaries	-	1,586

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

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Debtors

Amounts falling due within one year:	2025 £	2024 £
Other debtors	10,000	-

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	2,946	2,946
Accruals and deferred income	1,440	1,440
	4,386	4,386

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 December 2024 £	Incoming resources £	Resources expended £	At 30 November 2025 £
	5,436	27,117	(9,200)	23,353

14 Restricted funds **(Continued)**

Previous year:	At 1 December 2023	Incoming resources	Resources expended	At 30 November 2024
	£	£	£	£
	14,130	7,500	(16,194)	5,436

15 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. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 December 2024	Incoming resources	Resources expended	At 30 November 2025
	£	£	£	£
General funds	333	10,110	(9,820)	623

Previous year:	At 1 December 2023	Incoming resources	Resources expended	At 30 November 2024
	£	£	£	£
General funds	110	3,480	(3,257)	333

16 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 30 November 2025:			
Current assets/(liabilities)	623	23,353	23,976
	623	23,353	23,976

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 30 November 2024:			
Current assets/(liabilities)	333	5,436	5,769
	333	5,436	5,769

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).