

# LIGHT INTO EUROPE

England & Wales · Charity number 1017626

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [02787814](#)

**Registered** 1993-02-23

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 112 Connaught Avenue  
Frinton On Sea  
Essex  
CO13 9AA

**Phone** 07718946198

**Email** [Contact@lightintoeurope.org](mailto:Contact@lightintoeurope.org)

**Website** [www.lightintoeurope.org](http://www.lightintoeurope.org)

## Activities

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**Objects:** (1) TO RELIEVE PERSONS, WHETHER OR NOT THEY ARE RESIDENT OR TEMPORARILY LOCATED IN EASTERN EUROPEAN COUNTRIES SUCH AS ALBANIA, BULGARIA, CZECHOSLOVAKIA, HUNGARY, POLAND BUT IN PARTICULAR CITIZENS OF ROMANIA WHO ARE IN CONDITIONS OF POVERTY, NEED, HARDSHIP OR DISTRESS AS A RESULT OF LOCAL, NATIONAL OR INTERNATIONAL DISASTER OR BY REASON OF THEIR SOCIAL AND ECONOMIC CIRCUMSTANCES (2) TO ADVANCE AND FURTHER THE RELIGIOUS AND OTHER CHARITABLE WORK OF THE CHRISTIAN CHURCHES THROUGHOUT EASTERN EUROPE (3) TO ADVANCE RELIGIOUS EDUCATION THROUGHOUT EASTERN EUROPE IN ACCORDANCE WITH THE DOCTRINES AND PRINCIPLES OF THE CHRISTIAN FAITH BY MEANS OF BIBLE CLASSES, PRAYER AND OTHERWISE

**Activities:** LIGHT INTO EUROPE IS A BRITISH CHARITY FOUNDED IN 1986. SINCE 2004, WE HAVE BEEN WORKING WITH THE DEAF AND BLIND COMMUNITIES IN ROMANIA. OUR VISION IS TO DEVELOP A NATIONAL PROGRAM THAT WILL HELP THE SENSORIAL IMPAIRED CHILDREN AND YOUNG PEOPLE TO IMPROVE THEIR LIFE EXPECTATIONS AND TO BECOME ACTIVE AND ACCEPTED MEMBERS OF THE ROMANIAN SOCIETY.

## Classification

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- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Overseas Aid/famine Relief, Religious Activities, Animals
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

## Geography

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- **Area of benefit:** EASTERN EUROPE
- Romania

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-02-28	£86,863	£86,504	-	-
2024-02-29	£3,740	£33,814	-	-
2023-02-28	£2,659	£31,326	-	-
2022-02-28	£39,349	£36,493	-	-
2021-02-28	£33,707	£27,574	-	-

## Trustees

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Name	Role	Appointed
<b>Stan Platt OBE</b>	Chair	1993-02-08
ALEXANDER WILLIAM PLATT		2011-12-01
MARK EDWARD PLATT		2010-11-01
Sean Ronald Pendry Dilley		2021-01-01

**LIGHT INTO EUROPE**

England & Wales - Charity number 1017626

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# Accounts

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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**

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

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

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

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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

.....  
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**

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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**

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**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**

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**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**

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**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**

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**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**

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**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**

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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.

.....  
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**

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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 £
<b>Income from:</b>			
Donations and legacies	3	86,863	3,740
<b>Total income</b>		<u>86,863</u>	<u>3,740</u>
<b>Expenditure on:</b>			
Raising funds	4	6,814	5,453
Charitable activities	5	79,690	28,361
<b>Total expenditure</b>		<u>86,504</u>	<u>33,814</u>
<b>Net income/(expenditure) and movement in funds</b>		359	(30,074)
<b>Reconciliation of funds:</b>			
Fund balances at 29 February 2024		<u>128,391</u>	<u>158,465</u>
<b>Fund balances at 28 February 2025</b>		<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	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		435		580
<b>Current assets</b>					
Debtors	10	131,211		164,880	
Cash at bank and in hand		19,204		9,371	
		<u>150,415</u>		<u>174,251</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(22,100)</u>		<u>(46,440)</u>	
<b>Net current assets</b>			128,315		127,811
<b>Total assets less current liabilities</b>			<u>128,750</u>		<u>128,391</u>
<b>The funds of the Charity</b>					
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.

.....  
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**

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**1 Accounting policies**

**Charity information**

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

**1.1 Accounting convention**

The 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**

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**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
--------------------------------	----------------------------

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**

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**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.

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

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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**

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

**4 Expenditure on raising funds**

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

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

**5 Expenditure on charitable activities**

	Charitable activities 2025 £	Charitable activities 2024 £
<b>Direct costs</b>		
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>
<b>Share of support and governance costs (see note 6)</b>		
Support	13,835	11,070
Governance	9,419	8,918
	<u>79,690</u>	<u>28,361</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>79,690</u>	<u>28,361</u>

**6 Support costs allocated to activities**

		2025 £	2024 £
	<b>Basis of allocation</b>		
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>
<b>Analysed between:</b>			
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.

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

**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>
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	£	£
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 £
<b>Cost</b>	
At 29 February 2024	8,793
At 28 February 2025	<u>8,793</u>
<b>Depreciation and impairment</b>	
At 29 February 2024	8,213
Depreciation charged in the year	145
At 28 February 2025	<u>8,358</u>
<b>Carrying amount</b>	
At 28 February 2025	<u>435</u>
At 28 February 2024	<u>580</u>

**10 Debtors**

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

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

**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.

**LIGHT INTO EUROPE**

England & Wales - Charity number 1017626

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# Accounts

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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**

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<b>Trustees</b>	SG Platt ME Platt AW Platt Mr S Dilley	(Appointed 6 April 2021)
<b>Secretary</b>	VC Platt	
<b>Charity number</b>	1017626	
<b>Company number</b>	02787814	
<b>Registered office</b>	Connaught House 112 Connaught Avenue Frinton on Sea Essex CO13 9AA	
<b>Independent examiner</b>	Rickard Luckin Limited 1st Floor County House 100 New London Road Chelmsford Essex CM2 0RG	

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# **LIGHT INTO EUROPE**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **CHAIRMAN'S STATEMENT**

#### **FOR THE YEAR ENDED 28 FEBRUARY 2022**

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#### **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**

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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**

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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.

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

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## **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

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## **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**

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#### **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**

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**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**

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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.

.....  
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**

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

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

.....  
 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**

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**1 Accounting policies**

**Charity information**

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

**1.1 Accounting convention**

The accounts have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

**1.2 Going concern**

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

**1.3 Charitable funds**

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

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

**1.4 Incoming resources**

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

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

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

**1.5 Resources expended**

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

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**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.

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

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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.

**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)**

**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**

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	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**

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	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

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

**5 Charitable activities**

	<b>Sight and hearing programme 2022 £</b>	<b>Sight and hearing programme 2021 £</b>
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:

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

**Employment costs**

	<b>2022 £</b>	<b>2021 £</b>
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.

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

**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
	£	£	£
<b>Cost</b>			
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>
<b>Depreciation and impairment</b>			
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>
<b>Carrying amount</b>			
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>

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

<b>10 Debtors</b>		
	<b>2022</b>	<b>2021</b>
<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
Other debtors	162,116	168,578
	<u>          </u>	<u>          </u>
<b>11 Creditors: amounts falling due within one year</b>		
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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.

**LIGHT INTO EUROPE**

England & Wales - Charity number 1017626

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# Accounts

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Charity Registration No. 1017626

Company Registration No. 02787814 (England and Wales)

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

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

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

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

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

**Governing document**

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

**Principal activity**

The company provides humanitarian aid to those in Romania.

**Objectives and activities**

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

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

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

**Achievements and performance**

**Financial review**

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

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

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

**Structure, governance and management**

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

SG Platt

ME Platt

AW Platt

JR Taylor

(Resigned 26 October 2020)

K Zimmermann

(Resigned 20 October 2020)

Mrs B Culmer

(Deceased 22 August 2020)

Mr S Dilley


(Appointed 6 April 2021)

New Trustees are appointed by the board of the Trustees.

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

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

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



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

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Dated: 20 Nov 2021

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

**FOR THE YEAR ENDED 28 FEBRUARY 2021**

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

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

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

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

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

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

**Thank you for making it possible.**

## **MISSION MADE POSSIBLE**

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

Communication can connect us

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

**Through sign language by:**

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

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

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

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

**Through The language of books by**

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

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

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

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

**FOR THE YEAR ENDED 28 FEBRUARY 2021**

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

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

## **Our Guide dogs Programme**

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

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

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

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

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

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

## **Testimonials**

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

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

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

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

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

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

**FOR THE YEAR ENDED 28 FEBRUARY 2021**

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

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

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

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

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

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

## **Developing our 2021 Plan**

### **Together for a better future for All**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**FOR THE YEAR ENDED 28 FEBRUARY 2021**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Salaries and taxes: Eur 55,000

Governance

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

**FOR THE YEAR ENDED 28 FEBRUARY 2021**

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Rent and property tax

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

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

Digital educational resources in sign language- Eur 12,000

Expanding the Coding training programme- Eur 15,000

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

Other charitable activities

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

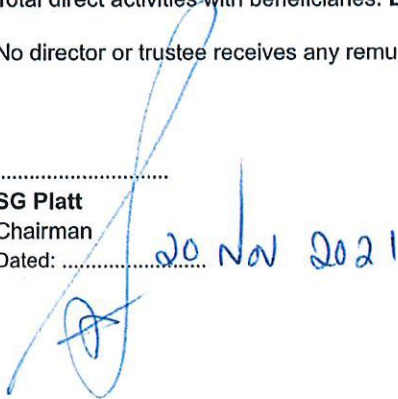
No director or trustee receives any remuneration or benefit from the foundation.

.....  
**SG Platt**

Chairman

Dated: .....

20 Nov 2021



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

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

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

**Responsibilities and basis of report**

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

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Caroline Peters FCA

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

Dated: 29 November 2021

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

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

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

All income and expenditure derive from continuing activities.

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

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

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

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

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

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

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

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

.....  
 SG Platt  
 Trustee

Company Registration No. 02787814

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

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**1 Accounting policies**

**Charity information**

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

**1.1 Accounting convention**

The accounts have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

**1.2 Going concern**

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

**1.3 Charitable funds**

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

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

**1.4 Incoming resources**

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

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

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

**1.5 Resources expended**

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

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**1 Accounting policies**

**(Continued)**

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

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

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**1.6 Tangible fixed assets**

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

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

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

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

**1.7 Impairment of fixed assets**

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

**1.8 Cash and cash equivalents**

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

**1.9 Financial instruments**

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

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

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

***Basic financial assets***

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

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

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**1 Accounting policies**

**(Continued)**

***Basic financial liabilities***

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

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

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

***Derecognition of financial liabilities***

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

**1.10 Employee benefits**

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

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

**1.11 Retirement benefits**

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

**1.12 Governance costs**

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

**1.13 Support costs**

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

**1.14 Government grants**

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

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

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

**2 Critical accounting estimates and judgements**

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

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

**3 Donations and legacies**

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

**4 Raising funds**

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

**5 Trustees**

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

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

**6 Charitable activities**

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

**7 Employees**

The average monthly number of employees during the year was:

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

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

**LIGHT INTO EUROPE**  
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**FOR THE YEAR ENDED 28 FEBRUARY 2021**

**8 Support costs**

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

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

**9 Tangible fixed assets**

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

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

**12 Retirement benefit schemes**

**Defined contribution schemes**

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

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

**13 Related party transactions**

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

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