

REGISTERED COMPANY NUMBER: 03761952 (England and Wales)
REGISTERED CHARITY NUMBER: 1084792

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2023
FOR
LIGHHOUSE ON THE MARSH
(A COMPANY LIMITED BY GUARANTEE)**

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

LIGHTHOUSE ON THE MARSH

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FOR THE YEAR ENDED 31ST JULY 2023**

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LIGHTHOUSE ON THE MARSH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST JULY 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st July 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Objectives of the Charity are;

The advancement of education, in particular but not exclusively, by the provision of courses in Information Technology and Computer Literacy, and; the provision or assistance in the provision of facilities for recreational and leisure time occupation in the interests of social welfare for the benefit of the inhabitants of Romney Marsh and the surrounding area.

Our Aims and Priorities are;

1. To deliver quality teaching, learning and support, leading to successful outcomes for all learners.
2. To deliver innovative and responsive services based on solid evidence of need; in particular through the development of specialist trauma informed psychoeducation and well-being activities that help people for whom mainstream services, education and training are not designed, to progress in life.
3. To invest in facilities, services and staff and maintain a sound financial base, delivering outstanding value for money.
4. To work in partnership with other organisations to benefit the communities of the Romney Marsh.

Significant activities

A huge amount has been achieved over the past twelve months and the Trustees are incredibly grateful for the focused efforts of the leadership team and the commitment and talent of all staff. Whilst the following statement and the report itself, highlight the exceptional progress made by the organisation, we feel it important to highlight that the combined efforts of all of our colleagues are the true key to our success.

During the reporting period the most significant change has been the renaming and rebranding of the Charity from the 'Romney Resource Centre' (RRC) to 'Lighthouse on The Marsh' (LOTM). Making this change, in the summer of 2023, signalled the confidence that the charity now has in its understanding of the needs of the community it serves; and the abilities of its staff team to deliver the range of services that meet those needs, to an excellent standard; with a clear financial and fundraising plan in place to sustain them. The name itself reflects the landscape and place where we are as a community; the consistency, reliability, strength and certainty that clients require to engage with our services when they are facing deeply challenging circumstances; as well as offering the hope of a brighter, safer future.

Public benefit

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and in particular to its supplementary public benefit guidance.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST JULY 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Education

Lighthouse College

Lighthouse on The Marsh (LOTM) delivers its education programme for young people (aged 16 - 18 or 19 - 24 with and EHCP) through 'Lighthouse College'. It is recognised as an early adopter of a Trauma Informed Approach (TIA) to education delivery and is a designated Specialist Post-16 Institution under Section 41 of the Children and Families Act. Attendees require specific support relating to trauma, social and emotional difficulties and mental health challenges with associated needs. Core funding for education delivery is through the DfE and additionally through KCC who continue to recognise and support the crucial work that is being delivered by the College with increased funding through commissioned places and higher needs funding.

The Young People who enrol on the programme have previously become disengaged from mainstream education and so face significant obstacles to progressing in life through existing systems due to the layers of need that have not been addressed. Many come from the hardest to reach and most vulnerable parts of the community. The curriculum design, learning environment and specialist staff combine to create an ecosystem that supports personal growth, acceptance and space to explore the future as a positive outcome. Delivery is focussed on providing life and work skills through mentoring, counselling, specialist interventions, workshops and activities including work placements and transition to progression support; maths and English sessions aim to give students the skills necessary for the real world as well as to gain GCSE or Functional Skills qualifications.

In the 2022-2023 academic year, the college engaged with 25 learners from the Romney Marsh and wider Folkestone and Hythe, and Ashford districts. Learners achieved qualifications in English and maths and made progress towards personal goals with the majority entering further education, training or employment.

In March 2023 the College underwent an Ofsted Inspection which resulted in the retention of the 'Good' grade. This outcome reflected very significant commitment and hard work by staff to maintain a safe, positive and ambitious learning opportunity for young people at a time of unparalleled challenge in society.

Lighthouse College Students have said:

"I feel safe at the Romney Resource Centre as the staff are nice to me. I feel better here because at my previous school there was so much pressure on me, and I felt unheard. I would recommend this programme because it's a nice environment. If there is anything I could change, it would be to have more places to sit outside"

"Being able to sort things out like an adult if I have a problem. I'm more happy on how I'm going forward in life here."

"The Romney Resource Centre is a calm atmosphere. You get more 1:1 which I learn better and isn't something I got at college. I prefer it here and made more progress and grasping things quicker. I would recommend this programme because you get the help you need, and staff work with you and not against you. What I have learned years ago has stuck and I am now just improving my learning."

"The staff make me feel welcomed. There is always a nice atmosphere, which has made me genuinely enjoy coming to school. I have never been complimented on my maths before, so I'm always surprised when I am. It's a nice motivator and boosts my drive to achieve."

"The atmosphere makes you feel safe. I do like it here, and I have made more progress with my reading. Staff at the Romney Resource Centre are understanding of my needs. With maths, I like how the subject is broken down and helps to understand. English can be challenging, although it's nice not to be rushed to get things done."

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST JULY 2023

"The staff actually get to know you and listen, whereas other colleges and schools just teach. I prefer the RRC over colleges. I love Juno [LOTM College's Therapy Dog] and all the staff. The RRC is a great place to learn but also socialise."

"Staff and students are all caring and sweet and make you feel welcomed. I feel I'm making a lot more progress at the RRC than in previous school as the classes are smaller and the teachers are able to explain things a lot better. I feel the RRC can help lots of people no matter their education level as it's a nice and comforting environment to learn in. I love maths and the classes I have here make it so much more fun to do the work. Although English is not my strong point, the class make it exciting to learn and makes me want to come in to do the work."

"The people and staff make the RRC a safe place. I prefer it here; it is much more relaxed and easier to learn. My maths teacher is very helpful and is able to understand my way of thinking, making it easier to understand things. My English teacher is good at setting tasks to help with my work. The RRC offer good work placements that help with life outside of school."

"I feel safe at the RRC. I feel really happy here as I can take my time and I can understand the work. Everyone is helpful and I feel like this is the best place compared to other schools."

"The RRC is a relaxed atmosphere, a better atmosphere than college. I wouldn't change anything about the RRC. I am learning at a good pace, which is hard for me to achieve, and this shows everything is working. I love working outside and being on my work placement."

I like the staff and the environment at the RRC. If I could add anything to the programme, it would be to have a football ground. I like that you are treated as an adult."

Post-16 Wrap-around

A crucial part of our work with the young people at the college is the extra-curricular wrap around care and clubs. These include cookery, art and gardening and represent both an opportunity for the young people to learn vital life skills and a chance to participate in fun therapeutic activities with a caring, attentive and trauma informed team. Activities are used as a way to model healthy behaviours and relationships and as a time to talk with the young people about the things that they are struggling with or that might be troubling them. It also increases the amount of time that the young people are in our care; safe, warm and with their basic needs met.

"I look forward to creative club every week, we often do a wide variety of creative subjects such as pencil, paints and chalks, we also explore creative thinking".

Counselling

Fifteen hours of counselling is made available per week for young people and is utilised for both one to one and group work. The impact of this work is very significant and can be transformative in the life of a young person who may otherwise feel that their voice should not be heard, that their struggle and pain is unimportant and that there is no hope of making any changes through their own actions or understanding of their mental health. Understanding and organising thoughts is critical to development; counselling offers the space to explore these things and develop tools to sustain the practise into adulthood and supports positive outcomes in education and employment.

SEND Service

LIGHTHOUSE ON THE MARSH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST JULY 2023

Our SEND Service is a one stop shop for parents, carers, family members and professionals to go to gain a better understanding of Special Educational Needs and Disabilities (SEND) through information, advice and guidance, and to receive support through advocacy and mediation services where applicable. In the twelve months to August 2023, the service has helped 77 families through 132 hours of one to one support. The team has supported 22 DLA requests and 8 PIP requests, with all but one claim being successful. Three parents have been supported through mediation and subsequent tribunal appeals, two of which resulted in EHCP assessments taking place, with the third awaiting an outcome. Three families have been supported to find a school and register their child after they were without a school for over three months: the children are now in school and doing well. The team have had contact with over 20 schools in the Marsh, Folkestone and Ashford areas and worked with and had referrals from Early Help, Social Services, Ashford Rural PCN, and Lenworth Clinic as well as a number of schools. Support groups for parents have covered topics such as: Violent and Challenging Behaviour, Special Guardianship Orders, and Hearing Impairment.

Parents have said:

"I just wanted to say a huge thank you to you for your time and expert advice. I am so much better informed now and we have a much clearer idea of what we need to do to get our child the support he needs. Your support is very much appreciated."

"It is refreshing to speak to someone who gets it. Thank you so much for talking to me. It means such a lot. Thank you for all your help and for helping all those parents out there."

"Your recommendations are really clear and useful and you have provided me with good points to consider that I had not previously... This has really helped to decrease my "overwhelm" and create a focus for moving forward."

The Re-Set Programme

The Re-Set Programme was launched in September 2022 to address the large number of challenges to adult mental and physical wellbeing that were identified locally. The Programme's naissance and design was inspired by the organisational learning derived from almost fifteen years of delivering specialist education provision for young people living with social, emotional and mental health challenges which, in the main, result from the experience of Adverse Childhood Experiences (ACEs). Re-Set is designed with the understanding that a vast number of adults carry the unprocessed trauma of their childhood with them into later life, to the detriment of their mental and physical health, wellbeing, educational and socio-economic outcomes. It combines psychoeducation with a menu of therapeutic activities to improve mind and body health and wellbeing, for example; mindfulness, arts & crafts, yoga, nature walks, animal connections, healthy eating and nutrition and music.

In the reporting period 41 participants completed the Programme (37 Female; 2 Male; 2 Transgender Male) with an age range of 27-85. Participants were asked to provide relevant, anonymised data at the beginning, throughout the Programme and at the end. Fifty percent (50%) of participants had been a primary care giver in the past two years; 64% reported having a chronic or long term medical condition; 6% reported having experienced feelings of loneliness in the last two years; 60% reported having experienced poor Mental Health in the last two years, with 57% citing stress, anxiety, trauma, depression or PTSD. Forty three (43%) of participants reported experiencing domestic abuse in the last two years and 50% reported experiencing physical, verbal or emotional violence in their childhood. Sixty four percent (64%) reported experiencing a bereavement in the past five years and 50% reported experiencing financial hardship.

Outcomes: 100% of participants reported that the Programme had improved their Mental Health; 80% reported sleeping better; 63% reported feeling more motivated to make changes to their life. Prior to the course 80% reported that they felt that they had insufficient exercise built into their daily routine. After the course 80% reported having increased their daily exercise.

Re-Set Participants have said:

"I have gained so much from the Re-Set course by learning new skills and meeting lovely people. I am sleeping so much better and using new techniques that I have learnt"

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"I cannot say how grateful I am to you all for helping me, making me feel so welcomed. I have suffered a lot in my life, losing my family in the war and living with bombs going off around me with no peace. Last night was the first time I slept without waking feeling scared."

"I feel better for seeing new people, chatting, learning new things, it has really helped me to process my grief."

"I have had the best day, the animals have really made me happy, I feel so at peace"

"Today's art session has made me forget about all the things that are worrying me, I have really had fun and never would of thought to do anything like this before".

"I would recommend this programme as the course has truly changed my life. I have been re living trauma through my counselling and this programme has helped heal the wounds opened."

"Just knowing that today I will not be alone means so much, and I am making friends while trying things I have always been interested in but never tried"

"Our community needs this, so many like me who are lonely and have no one, I feel already so welcomed and this is only my first session."

Generations Connect Project

During the period the Generations Project came to an end with the varied programme of activities continuing until August 2023. The project sought to connect the generations, and succeeded in doing so with activities ranging from coffee mornings to crafting sessions, up-cycling and gardening to meeting points for older members of the community, and tea parties, planned and executed by the younger generations for the benefit of the elderly residents of the Romney Marsh. The project has received amazing support from other community organisations and groups, including the Scouts, 'Light Up New Romney', the students of The Marsh Academy, especially those on the Health & Social Care programmes, and the art students of Homewood School in Tenterden.

FINANCIAL REVIEW

Reserves policy

The trustees have decided that holding reserves is good practice with a target to build up £158,000 of unrestricted funds (or 3 months running costs) over the course of the next 3 years. The amount of the total funds held was £177,053 at the period end including restricted funds of £81,175 to fulfil ongoing projects. The amount of unrestricted reserves is £95,878 which is over 1 month of running costs. The Trustees are confident of current funding levels being sustainable and continue to monitor the level of reserves and explore options to develop the charity in a way that is safe and meaningful.

The Trustees would like to acknowledge the generous support from all of our funders during the period, who have all helped to make possible the vital services that we deliver: Barretts Charitable Foundation; Cantiacorum Foundation; Chapman Charitable Trust; Charities Aid Foundation (CAF Resilience Fund); Cole Charitable Trust; Colyer Fergusson Charitable Trust; Department for Education; Fidelity Foundation; Folkestone & Hythe District Council; Kent Community Foundation; Kent County Council; Kent Reliance Provident Society; Lawson Endowment Fund for Kent; Locality; Magnox; Mrs Smith and Mount Trust; National Lottery Community Fund; Philip & Connie Phillips Foundation; Roger De Haan Charitable Trust; The Skinners' Charity Foundation; Screwfix Foundation; Social Enterprise Kent; The Trusthouse Charitable Foundation.

LIGHTHOUSE ON THE MARSH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST JULY 2023

FUTURE PLANS

A great deal of energy has been spent over the last 12 - 18 months streamlining and re-structuring the organisation and its services to be able to articulate the themes and content of our delivery to all of our stakeholders, clients and other parties. It is the intention of LOTM to continue to raise the profile of these very high quality and specialist services that are now available to the community, free and on their doorstep.

Moving forward, LOTM intends to balance the direction of its energies between maintaining the specialist and complex services now provided; adding value into each of those services through research and with a focus on staff development; developing new and complimentary strains to existing services where there is a clear need and associated funding.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The governing document is the Memorandum and Articles of Association incorporated on 28 April 1999 as amended by Special Resolution on 11 January 2001.

Recruitment and appointment of new trustees

Trustees are appointed following the process set out in the articles of association, either by election at the Annual General Meeting or from time to time by the current trustees to fill a casual vacancy or to enhance the Board.

Organisational structure

The trustees provide governance and oversight, and set the strategic direction of the charity and ensure that it operates within charity and company law and the charity's governing document. The Trustees conduct the charity's affairs in the best interests of the charity and with a duty of care, duty and compliance. The Trustees delegate the day to day work of the charity to a CEO and management team who report to the Trustees on a monthly basis.

Induction and training of new trustees

New Trustees receive a full induction to the Charity, its activities and their obligations.

Key management remuneration

Pay and remuneration of employees is regularly reviewed to take into account changes in responsibility, competency and qualifications, cost of living and affordability. Pay and remuneration of the CEO and Senior Leadership Team are reviewed and authorised by the Board.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03761952 (England and Wales)

Registered Charity number

1084792

Registered office

Unit 4
Mountfield Road
Mountfield Industrial Estate
New Romney
Kent
TN28 2LH

Trustees

Mr T Life
Ms J M Thomas
Ms J Darling

LIGHTHOUSE ON THE MARSH

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST JULY 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

Solicitors

Russell Cooke
2 Putney Hill
London
SW15 6AB

Chief Executive Officer

Ms Amanda King - Appointed 28/03/22

Approved by order of the board of trustees on ^{7th} March 2024 and signed on its behalf
by:



.....
Ms J M Thomas - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LIGHTHOUSE ON THE MARSH**

Independent examiner's report to the trustees of Lighthouse on the Marsh ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st July 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

D.C. Ashby

David Ashby FCCA

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

Date: 5/3/24

LIGHTHOUSE ON THE MARSH**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JULY 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	77	58	135	2,998
Charitable activities					
Training and other income	4	264,905	329,746	594,651	640,480
Investment income	3	1,588	-	1,588	168
Total		266,570	329,804	596,374	643,646
EXPENDITURE ON					
Charitable activities					
Training and other income	5	274,666	358,371	633,037	569,094
NET INCOME/(EXPENDITURE)					
Transfers between funds	17	(8,096) 24,163	(28,567) (24,163)	(36,663) -	74,552 -
Net movement in funds		16,067	(52,730)	(36,663)	74,552
RECONCILIATION OF FUNDS					
Total funds brought forward		79,811	133,905	213,716	139,164
TOTAL FUNDS CARRIED FORWARD		95,878	81,175	177,053	213,716

The notes form part of these financial statements

LIGHTHOUSE ON THE MARSH (REGISTERED NUMBER: 03761952)**BALANCE SHEET
31ST JULY 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	11	36,167	-	36,167	29,139
CURRENT ASSETS					
Debtors	12	3,263	-	3,263	2,122
Cash at bank and in hand		120,379	81,175	201,554	238,925
		123,642	81,175	204,817	241,047
CREDITORS					
Amounts falling due within one year	13	(49,008)	-	(49,008)	(28,957)
NET CURRENT ASSETS		74,634	81,175	155,809	212,090
TOTAL ASSETS LESS CURRENT LIABILITIES		110,801	81,175	191,976	241,229
CREDITORS					
Amounts falling due after more than one year	14	(14,923)	-	(14,923)	(27,513)
NET ASSETS		95,878	81,175	177,053	213,716
FUNDS	17				
Unrestricted funds				95,878	79,811
Restricted funds				81,175	133,905
TOTAL FUNDS				177,053	213,716

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st July 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st July 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

LIGHTHOUSE ON THE MARSH (REGISTERED NUMBER: 03761952)

BALANCE SHEET - continued
31ST JULY 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on7-8-2024..... and were signed on its behalf by:


.....
Ms J M Thomas - Trustee

The notes form part of these financial statements

LIGHTHOUSE ON THE MARSH**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST JULY 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(14,099)</u>	<u>122,578</u>
Net cash (used in)/provided by operating activities		<u>(14,099)</u>	<u>122,578</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(24,860)</u>	<u>(21,932)</u>
Interest received		<u>1,588</u>	<u>168</u>
Net cash used in investing activities		<u>(23,272)</u>	<u>(21,764)</u>
Change in cash and cash equivalents in the reporting period		<u>(37,371)</u>	<u>100,814</u>
Cash and cash equivalents at the beginning of the reporting period		<u>238,925</u>	<u>138,111</u>
Cash and cash equivalents at the end of the reporting period		<u>201,554</u>	<u>238,925</u>

The notes form part of these financial statements

LIGHTHOUSE ON THE MARSH**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST JULY 2023****1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM
OPERATING ACTIVITIES**

	2023	2022
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(36,663)	74,552
Adjustments for:		
Depreciation charges	17,832	13,768
Interest received	(1,588)	(168)
Increase/(Decrease) in creditors over 1y	(12,590)	(11,456)
(Increase)/decrease in debtors	(1,141)	36,123
Increase in creditors	20,051	9,759
Net cash (used in)/provided by operations	<u>(14,099)</u>	<u>122,578</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/8/22	Cash flow	At 31/7/23
	£	£	£
Net cash			
Cash at bank and in hand	238,925	(37,371)	201,554
	<u>238,925</u>	<u>(37,371)</u>	<u>201,554</u>
Debt			
Debts falling due after 1 year	(27,513)	12,590	(14,923)
	<u>(27,513)</u>	<u>12,590</u>	<u>(14,923)</u>
Total	<u>211,412</u>	<u>(24,781)</u>	<u>186,631</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on cost
Plant and machinery	- 20% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

LIGHTHOUSE ON THE MARSH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST JULY 2023

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	135	2,998

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	1,588	168

4. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Hire of facilities	12,372	5,041
Services provided	-	8,013
Grants	582,279	627,426
	594,651	640,480

Grants received, included in the above, are as follows:

	2023	2022
	£	£
High Needs Funding - Government Grant	119,918	95,474
Education Funding Agency - Government Grant	273,517	250,823
Non Government Grants	188,844	281,129
	582,279	627,426

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Training and other income	452,376	180,661	633,037

LIGHTHOUSE ON THE MARSH**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JULY 2023****6. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Training and other income	<u>147,360</u>	<u>20,982</u>	<u>12,319</u>	<u>180,661</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Depreciation - owned assets	17,832	13,768
Other operating leases	43,575	38,850
Independent Examiners fee	<u>4,500</u>	<u>2,040</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st July 2023 nor for the year ended 31st July 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st July 2023 nor for the year ended 31st July 2022.

9. STAFF COSTS

	2023 £	2022 £
Wages and salaries	342,191	310,619
Social security costs	24,554	21,480
Other pension costs	6,125	5,620
	<u>372,870</u>	<u>337,719</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Direct charitable work	12	12
Administrative	3	2
	<u>15</u>	<u>14</u>

No employees received emoluments in excess of £60,000.

LIGHTHOUSE ON THE MARSH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST JULY 2023

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,750	1,248	2,998
Charitable activities			
Training and other income	257,657	382,823	640,480
Investment income	168	-	168
Total	<u>259,575</u>	<u>384,071</u>	<u>643,646</u>
EXPENDITURE ON			
Charitable activities			
Training and other income	246,097	322,997	569,094
NET INCOME	13,478	61,074	74,552
Transfers between funds	18,629	(18,629)	-
Net movement in funds	32,107	42,445	74,552
RECONCILIATION OF FUNDS			
Total funds brought forward	47,704	91,460	139,164
TOTAL FUNDS CARRIED FORWARD	<u>79,811</u>	<u>133,905</u>	<u>213,716</u>

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1st August 2022	120,092	68,418	13,860	190,511	392,881
Additions	-	24,860	-	-	24,860
At 31st July 2023	<u>120,092</u>	<u>93,278</u>	<u>13,860</u>	<u>190,511</u>	<u>417,741</u>
DEPRECIATION					
At 1st August 2022	118,046	53,497	8,085	184,114	363,742
Charge for year	768	8,723	3,465	4,876	17,832
At 31st July 2023	<u>118,814</u>	<u>62,220</u>	<u>11,550</u>	<u>188,990</u>	<u>381,574</u>
NET BOOK VALUE					
At 31st July 2023	<u>1,278</u>	<u>31,058</u>	<u>2,310</u>	<u>1,521</u>	<u>36,167</u>
At 31st July 2022	<u>2,046</u>	<u>14,921</u>	<u>5,775</u>	<u>6,397</u>	<u>29,139</u>

LIGHTHOUSE ON THE MARSH**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JULY 2023****12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade debtors	360	1,634
Prepayments	2,903	488
	<u>3,263</u>	<u>2,122</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	2,015	6,322
Social security and other taxes	7,213	7,888
Other creditors	1,389	1,252
Kent Community Foundation Loan	12,591	11,455
Accrued expenses	25,800	2,040
	<u>49,008</u>	<u>28,957</u>

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Other loans (see note 15)	<u>14,923</u>	<u>27,513</u>

15. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling between one and two years:		
KCF Loan - 1-2 years	<u>13,728</u>	<u>12,591</u>
Amounts falling due between two and five years:		
KCF Loan - 2-5 years	<u>1,195</u>	<u>14,922</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	-	3,856
Between one and five years	-	643
	<u>-</u>	<u>4,499</u>

17. MOVEMENT IN FUNDS

The restricted fund represents grants received for specific purposes.

Transfers between funds

The fixed assets purchased by the charity in the year using restricted funds do not have restricted conditions attached to their usage, and as such a transfer has been made to the general funds to reflect this.

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st July 2023.

LIGHTHOUSE ON THE MARSH**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JULY 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	135	2,998
Investment income		
Deposit account interest	1,588	168
Charitable activities		
Hire of facilities	12,372	5,041
Services provided	-	8,013
Grants	582,279	627,426
	594,651	640,480
Total incoming resources	596,374	643,646
EXPENDITURE		
Charitable activities		
Wages	251,562	229,930
Social security	14,980	13,063
Pensions	3,875	3,644
Rent	38,733	34,533
Rates and water	1,091	582
Insurance	1,059	4,931
Light and heat	13,021	13,828
Telephone	9,075	8,175
Printing & stationery	7,896	7,381
Direct training & exam costs	43,133	52,998
IT software & consumables	4,363	3,378
Motor & travel expenses	8,382	5,265
Consultancy	31,884	14,835
Staff training	174	-
DBS checks	451	657
Repairs and maintenance	22,697	27,939
	452,376	421,139
Support costs		
Management		
Wages	90,629	80,689
Social security	9,574	8,417
Pensions	2,250	1,976
Other operating leases	4,842	4,317
Water rates	136	73
Light and heat	1,628	548
Telephone	1,134	418
Postage and stationery	987	923
Advertising, website and PR	4,434	2,251
Sundries	15,354	1,991
Carried forward	130,968	101,603

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LIGHTHOUSE ON THE MARSH**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JULY 2023**

	2023 £	2022 £
Management		
Brought forward	130,968	101,603
Subscriptions	6,063	3,642
Cleaning & waste disposal	9,988	8,542
Administration costs	341	598
	147,360	114,385
Finance		
Bank charges	168	167
Loan interest	2,982	4,118
Depreciation of tangible fixed assets	17,832	13,768
	20,982	18,053
Governance costs		
Accountancy and legal fees	4,500	5,220
Legal and professional fees	7,819	10,297
	12,319	15,517
Total resources expended	633,037	569,094
Net (expenditure)/income	(36,663)	74,552

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