

LUTON RIGHTS LIMITED

Registered Company No. 5828180 (England and Wales)

Registered Charity No. 1146500

ACCOUNTS

31ST MARCH 2021

LUTON RIGHTS LIMITED

ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2021

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LUTON RIGHTS LIMITED

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST MARCH 2021

The Trustees, who are also Directors of the charity for the purposes of Company Law, present their annual report together with the accounts for the year ended 31st March 2021. They are prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association 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 (FRS102) (effective 1st January 2019).

OBJECTIVES AND ACTIVITIES

Objects and activity

The charity's objects are:

- the relief of unemployment for the public benefit in such ways as may be thought fit including assistance to find employment.
- the relief of poverty through the provision of advice, information and legal representation.

The beneficiaries of these objects are all adults who live in the Unitary Authority of Luton and the surrounding area within Bedfordshire.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENTS AND PERFORMANCE

Luton Rights is a registered charity working in Luton which aims to provide local residents, especially those who are vulnerable, with access to high quality and free advice. Luton Rights also provides a family mediation service, community outreach advice, employment support and continues to work in partnership with Luton Borough Council, Citizens Advice Luton, Luton Law Centre and Luton Irish Forum, as part of Luton Access.

The Luton Access partnership continued to be supported with funding from the Community Investment Fund administered by Bedfordshire and Luton Community Foundation. Although the funding was reduced compared to previous years due to the pandemic, it enabled Luton Rights in continuing to provide core services to residents.

The government's furlough scheme allowed Luton Rights to retain all staff throughout the financial year and beyond and with additional funding from the Big Lottery and Community Justice Fund the organisation was able to recruit additional resources to provide advice and casework to those who were being disproportionately impacted by the pandemic.

At the end of the financial year 2020-2021 Luton Rights made a surplus and will be utilised in 2021-2022 as the charity is envisaging further cuts to core funding so that resources and services continue to be maintained.

Throughout 2020-2021 primarily services have been provided remotely, which has been challenging for both staff and service users, we would like to express our thanks to our staff for their continued hard work in supporting our service users during this difficult time. We would also convey our thanks to our service users in their understanding and co-operation.

LUTON RIGHTS LIMITED

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST MARCH 2021

ACHIEVEMENTS AND PERFORMANCE *(continued)*

In April 2021, a key member of staff – John Horan who has been with the organisation for over 10 years decided to retire. Our thanks to John for his years of service and wish him a happy retirement.

We would like to thank our partners and funders for their continued support.

During the year Luton Rights has provided :-

Specialist Welfare Benefits advice including appeals and representation at tribunals for clients;

Community outreach advice at the Centre for Youth and Community Development, focussed on increasing access to advice for the most vulnerable and disadvantaged;

Family mediation service for Luton residents who are separating or facing divorce;

Employment Support to unemployed and economically inactive individuals to gain employment, accredited training or move closer to the job market.

During the year (April 2020 to March 2021) Luton Rights worked with 1,144 unique clients providing almost wholly welfare benefits advice.

As a result of Covid-19 the Luton Access Centre and Unite the Union, the 2 main town centres bases for our advice were closed to the public. Luton Rights developed and promoted a telephone advice service with Zoom video service and community outreach. 85% of clients were dealt with through these digital channels with 15% of clients seen face to face at Community Outreach.

The vast majority of cases and advice was for Welfare Benefits

Debt	3
Employment	6
Family Mediation	94
Housing	42
Welfare Benefits	999

Luton Rights provided a community outreach advice service with face to face advice at the Centre for Youth & Community Development.

The **SEMLEP funded Stepping into Care project** which supported unemployed adults explore a career in the care sector worked with 26 people with 1 gaining employment and 8 moving into accredited learning after the course.

Data taken from our records shows we worked with:

Gender profile

Female 51%

Male 49%

Age profile

18 – 24 years 3%

25-49 years 43%

50-64 years 22%

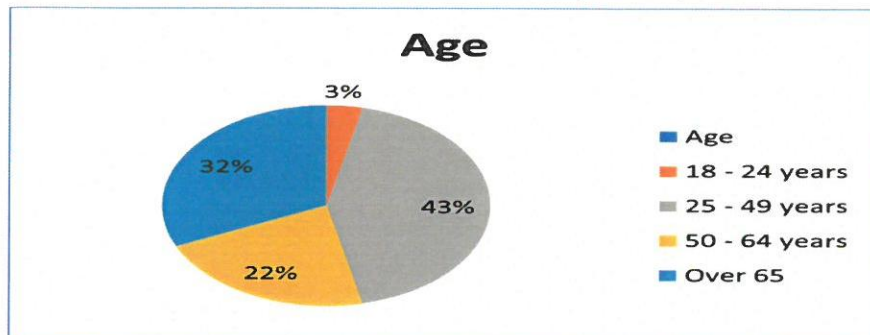
>65 years 32%

LUTON RIGHTS LIMITED

REPORT OF THE TRUSTEES

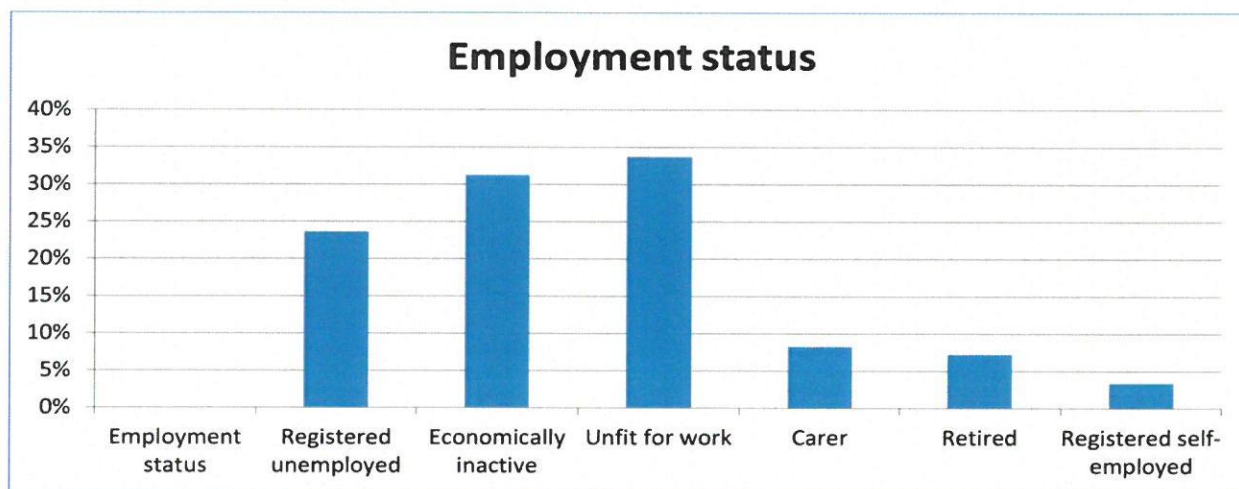
FOR THE YEAR ENDED 31ST MARCH 2021

ACHIEVEMENTS AND PERFORMANCE *(continued)*



Disability & work-limiting illness

Luton Rights supported 332 clients with a disability and 142 with work-limiting illness and 359 clients who were not fit for work.



97% of clients seen for advice were either unemployed, economically inactive, unfit for work or a carer.

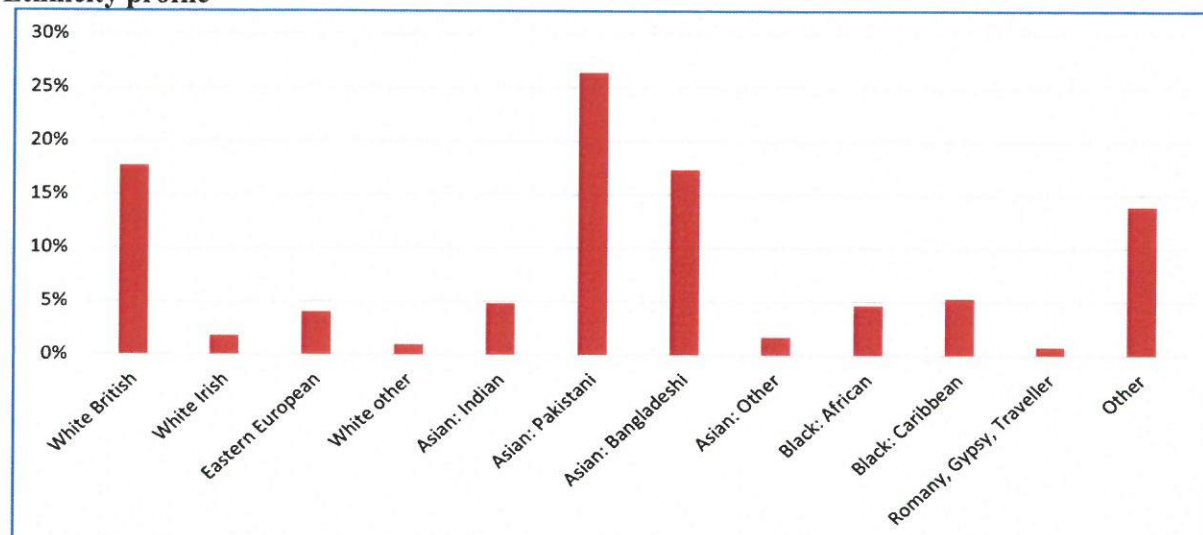
LUTON RIGHTS LIMITED

REPORT OF THE TRUSTEES

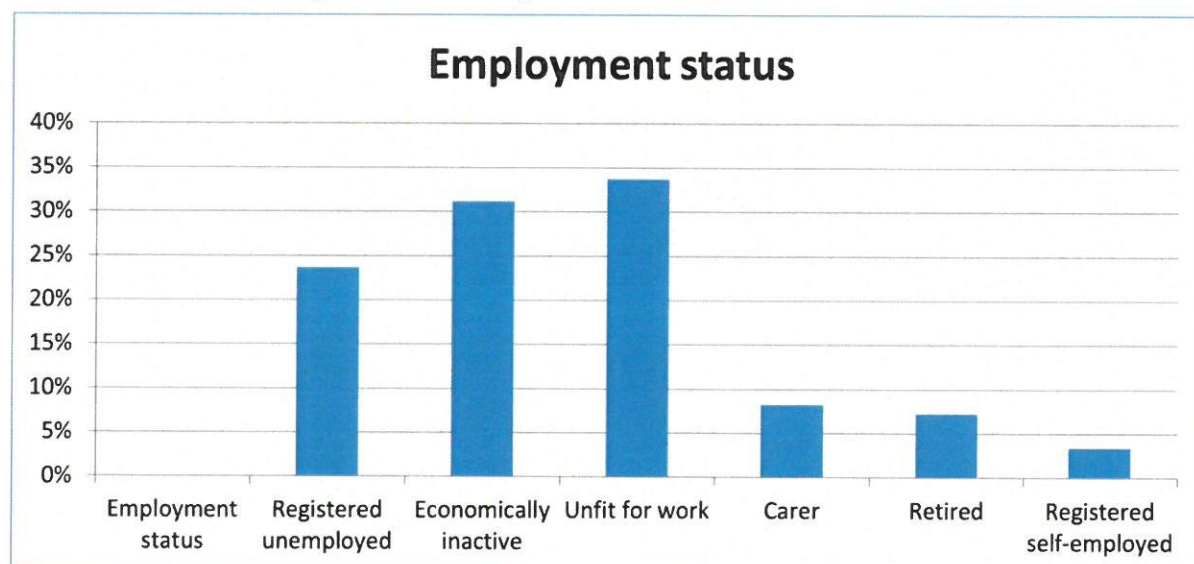
FOR THE YEAR ENDED 31ST MARCH 2021

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Ethnicity profile



44% of clients were of South Asian heritage with 18% White British. 14% of clients were recorded as either Other or declined to give their ethnicity.



97% of clients seen for advice were either unemployed, economically inactive, unfit for work or a carer.

All of the clients who saw one of our advisers at Community House received specialist welfare benefits advice which included case work and representation at an appeal or tribunal.

Total number of clients

1,144

Financial gains for clients

£
2,220,751

LUTON RIGHTS LIMITED

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST MARCH 2021

FUNDING

The following grants and project revenues were received during the year:

	£
BLCF - Community Investment Fund(formerly funded as London Luton Airport Limited)	114,471
Mediation fees	1,210
Other grants	117
Housing certified grants - reclaim	(1,620)
COVID-19 support grants:	
The National Lottery Community Fund	48,653
Coronavirus Job Retention Scheme	23,584
The Community Justice Fund	25,000
Luton Borough Council	10,000
	<u>221,415</u>

FINANCIAL REVIEW

The results of the charity for the year are set out in the Statement of Financial Activities on page 10.

Overall the charity had a surplus for the year of £38,990 (2020 - deficit £7,530). This was largely due to the Covid-19 support grants from local and national government.

Investment powers and policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees wish.

Reserves policy

Restricted

The following are classified as restricted, as the donor has imposed restrictions on the use of funds, which are legally binding.

The National Lottery Community Fund

This programme is referred to as National Lottery COVID-19 Fund - Over £10,000. This funding was given as emergency funds in order to support the charity through the impact of the COVID-19 pandemic on its services it provided.

Unrestricted funds

In accordance with guidelines issued by the Charity Commissioners, the Trustees have adopted a policy regarding reserves to ensure that sufficient finance is available to adequately respond to the potential for a curtailment or cessation of operations in the event of a significant variation in funding.

The level of reserves is considered and reviewed at regular intervals by the Trustees.

LUTON RIGHTS LIMITED

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST MARCH 2021

PLANS FOR THE FUTURE

Specialist Welfare Benefits advice

Luton Rights will continue to work as part of Luton Access, working particularly with Citizens Advice Luton, to support clients who are referred after initial assessment or gateway with specialist welfare benefits advice, and particularly, for those clients who are vulnerable. This will continue to be provided remotely until such time when face to face services can be resumed.

Telephone advice service (Welfare Benefits)

Prior to the national lockdown the plan was to provide telephone advice as Luton Rights had identified a significant number of clients find accessing the welfare benefits advice through Community House problematic either because of their mobility issues or the inaccessibility of attending Community House when it is open. However due to the pandemic all services were provided primarily over the telephone and the plan is when face to face services do resume the offer of telephone advice will remain as an option.

Family Mediation

Luton Rights will continue providing family mediation and has trained a member of staff towards accreditation as a mediator. During the pandemic mediation has been provided remotely via telephone and Zoom

Community Outreach Advice

Due to national Lockdown face to face services ceased and advice and casework was being provided over the telephone. Prior to face to face services resuming a feasibility in continuing this provision will be carried out.

Employment Support

Luton Rights was successful in obtaining project funding in 2021-2022 and will be seeking further funding for the continuation of this service in 2022-2023.

Immigration Advice

Luton Rights made an application to OISC for Level 1 accreditation and due to the pandemic this is on hold, however as services resume a viability of running an immigration service will need to be conducted.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was formed in March 2003 as an unincorporated charity which was registered with the Charity Commission. It was incorporated on 24th May 2006 as a company limited by guarantee, and was re-registered with the Charity Commission on 22nd March 2012.

The governing instruments currently in force are the Memorandum and Articles of Association.

There are currently 4 members (2020 - 4), each of whom agrees to contribute £10 in the event of the charity winding up.

Appointment of trustees

Trustees are appointed by the members at the Annual General Meeting, which is normally held in December.

LUTON RIGHTS LIMITED

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Trustees induction and training

All new Trustees are given an induction pack to keep. These packs are reviewed and updated regularly.

The pack includes:-

- Governing document
- Standing orders
- Sets of recent board papers and minutes and dates of next meetings
- Terms of reference of committees, sub-committees, working groups
- Annual Reports and accounts for the previous three years
- Policy documents including equal opportunities and financial control
- Brief history of the organisation
- Structure of the organisation - committees, sub-committees, working groups, user groups, staff
- Staff structure
- Centre managers job description
- Information about premises
- Publicity
- Business plan
- Task descriptions of Trustees and Honorary Officers
- A profile of Trustees and contact details
- A Trustee Guide giving guidance on roles and responsibilities of Trustees

Organisation

The names of the Trustees who served during the year are set out on page 8.

The Trustees meet on a regular basis and the day to day management of the charity is delegated to the Centre Manager.

Management committee

The Luton Rights Management Committee is a committee of the Board of Trustees and as such is answerable to it. The committee is established for an annual term every year. Should the Board not be able to place confidence in the work of the management committee during the year, an Extraordinary General Meeting (EGM) must be called for the committee to be disbanded. As part of the renewal process, the Board must assess the work done by the management committee against the requirements of the Board.

Purpose of management committee

- To provide Luton Rights Board of Trustees with the views, opinions and knowledge of the wider community in Luton to ensure the work of Luton Rights remains representative of and reflects the needs of the wider community. The management committee will provide an advisory service to the Board of Trustees.
- To provide the role of "critical friend" through receiving reports and making comments on the plans, delivery and impact of Luton Rights work, making recommendations and raising concerns where necessary to the Board of Trustees.

Risk management

The Trustees carry out an annual review of the risks which the charity may face, have established systems and procedures to mitigate any risks identified and minimise any potential impact should any identified risks materialise.

LUTON RIGHTS LIMITED**REPORT OF THE TRUSTEES****FOR THE YEAR ENDED 31ST MARCH 2021****REFERENCE AND ADMINISTRATIVE INFORMATION**

Registered Company No.	5828180 (England and Wales)		
Registered Charity No.	1146500		
Trustees	D Billington P Cowan MBE R Cartwright Cllr S Goodchild	Chair Treasurer	
Company Secretary	Cllr S Goodchild		
Management and Development	Mrs R Chowdhury	Centre Manager	
Management Committee	Cllr M Rivers Cllr J Hussain L Patterson M Scheimann J Horan O Ajayi	Luton Borough Council Luton Borough Council Luton Borough Council Luton Trades Council Staff Representative	(Resigned March 2021) (Resigned April 2021)
Registered Office	28 King Street Luton Beds LU1 2DP		
Independent Examiner	Tara Aldwin ACA FKCA Limited 260 - 270 Butterfield Great Marlings Luton Beds LU2 8DL		
Bankers	Unity Trust Bank 9 Brindley Place Birmingham B1 2HB		

LUTON RIGHTS LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

The Report of the Trustees has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed, on behalf of the Board,


..... P Cowan MBE FCA

P Cowan
Trustee

15 New Bedford Road
Luton
Beds
LU1 1SA

..... 08/03/2022

LUTON RIGHTS LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING
INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2021**

	Note	Unrestricted Funds	Restricted Funds	2021 Total Funds £	2020 Total Funds £
Income from:					
Charitable activities:					
BLCF		114,471	-	114,471	126,000
The National Lottery Community Fund		-	48,653	48,653	-
SEMLEP		-	-	-	13,901
Other Covid-19 support grants		58,584	-	58,584	-
Other grants and fees		(293)	-	(293)	21,847
Total		<u>172,762</u>	<u>48,653</u>	<u>221,415</u>	<u>161,748</u>
Expenditure on:					
Charitable activities	3	<u>133,772</u>	<u>48,653</u>	<u>182,425</u>	<u>169,278</u>
Total	4	<u>133,772</u>	<u>48,653</u>	<u>182,425</u>	<u>169,278</u>
Net movement in funds	2	38,990	-	38,990	(7,530)
Reconciliation of funds:					
Balance brought forward at 1st April 2020		<u>123,444</u>	<u>-</u>	<u>123,444</u>	<u>130,974</u>
Balance carried forward at 31st March 2021		<u>162,434</u>	<u>-</u>	<u>162,434</u>	<u>123,444</u>

LUTON RIGHTS LIMITED**BALANCE SHEET****AS AT 31ST MARCH 2021**

	Note	2021	2020
		£	£
FIXED ASSETS			
Tangible fixed assets	7	27	41
CURRENT ASSETS			
Debtors	8	19,412	24,630
Cash at bank and in hand		165,271	114,951
		<u>184,683</u>	<u>139,581</u>
LESS: CURRENT LIABILITIES			
Liabilities: amounts falling due within one year	9	<u>22,276</u>	<u>16,178</u>
NET CURRENT ASSETS		<u>162,407</u>	<u>123,403</u>
NET ASSETS		<u>162,434</u>	<u>123,444</u>
FUNDS			
Unrestricted:			
General		91,734	74,794
Designated	10	70,700	48,650
Restricted			
Project	11	-	-
		<u>162,434</u>	<u>123,444</u>

The charity is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the charity to obtain an audit of its accounts for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for :

(a) ensuring that the charity keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the charity.

These accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Trustees on 8th March 2022
and signed on their behalf by:

P Cowan MBE FCA.

P Cowan
Trustee

LUTON RIGHTS LIMITED**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31ST MARCH 2021**

1. ACCOUNTING POLICIES**(a) Basis of preparation**

- (i) The accounts have been prepared under the historical cost convention.
- (ii) The accounts have been prepared in accordance with 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 1st January 2019) and the Companies Act 2006.
- (iii) The charity meets the definition of a public benefit entity under FRS102.
- (iv) The presentation currency of the accounts is in Pounds Sterling (£), which is the functional currency of the charity.

(b) Company status

The charity is a company limited by guarantee. The members of the charity are the trustees named on page 7. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

(c) Fund accounting

- (i) The charity's unrestricted general fund consists of funds which the charity may use for its purposes at its discretion. The designated funds are set aside from unrestricted general funds for specific future purposes.
- (ii) The charity's restricted funds are those where the donor has imposed restrictions on the use of the funds which are legally binding.

(d) Income recognition

All income is accounted for when the charity has entitlement, there is certainty of receipt and the amount is measurable. Income is accounted for on a receivable basis, except where donors specify that donations and grants given to the charity must be used in future accounting periods, then the income is deferred until those periods.

(e) Expenditure recognition

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any VAT which cannot be recovered.

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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.

(f) Fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on the reducing balance basis over the expected useful lives of the assets at the following rates:

Computer equipment - 33.33%

LUTON RIGHTS LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES (continued)

(g) Pension costs and other post - retirement benefits

The charity operates a defined contribution pension held in a separately administered fund. Contributions payable to the pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

(h) Government grants

Government grants are recognised when it is reasonable to expect that the grants will be received and that all related conditions will be met, usually on submission of a valid claim for payment. Grants of a revenue nature are credited to income so as to match them with the expenditure to which they relate.

2. NET MOVEMENTS IN FUNDS FOR THE YEAR

Net movement in funds is stated after charging:

	2021 £	2020 £
Staff costs (note 5)	139,868	133,988
Independent Examiners' remuneration	5,022	4,656

3. CHARITABLE EXPENDITURE

Advice and information services

	Unrestricted Funds	Restricted Funds	2021 Total £	2020 Total £
Salaries costs	91,215	48,653	139,868	133,988
Activity costs	29,035	-	29,035	22,134
Premises	8,500	-	8,500	8,500
Governance costs	5,022	-	5,022	4,656
Total	133,772	48,653	182,425	169,278

LUTON RIGHTS LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

4. ANALYSIS OF EXPENDITURE

	Basis of allocation	Charitable activities	Grant Applications	2021 Total £	2020 Total £
Costs directly allocated to activities	Actual				
Staff costs		139,868	-	139,868	133,988
Project costs		1,886	-	1,886	282
General office costs		22,904	-	22,904	12,718
Training		1,486	-	1,486	4,995
Accountancy		5,022	-	5,022	4,656
		<u>171,166</u>	<u>-</u>	<u>171,166</u>	<u>156,639</u>
Support costs allocated to activities					
Premises	Floor Area	8,500	-	8,500	8,500
Professional fees	Usage	2,045	-	2,045	3,419
Communications	Usage	700	-	700	700
Depreciation	Usage	14	-	14	20
		<u>11,259</u>	<u>-</u>	<u>11,259</u>	<u>12,639</u>
Total expenditure		<u>182,425</u>	<u>-</u>	<u>182,425</u>	<u>169,278</u>

5. STAFF COSTS AND NUMBERS

	2021 £	2020 £
Staff costs		
Wages and salaries	132,084	126,270
Social security costs	7,784	7,718
Pension costs	-	-
	<u>139,868</u>	<u>133,988</u>
Staff numbers by function	Number	Number
Advice and information workers	<u>6</u>	<u>5</u>

No employee received remuneration of more than £60,000.

No trustee received remuneration or reimbursement of expenses.

LUTON RIGHTS LIMITED**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31ST MARCH 2021****6. COMPARATIVES FROM THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted Funds	Restricted Funds	2020 Total Funds £
Income from:			
Charitable activities	161,748	-	161,748
Investment income	-	-	-
Total	<u>161,748</u>	<u>-</u>	<u>161,748</u>
Expenditure on:			
Charitable activities	169,278	-	169,278
Total	<u>169,278</u>	<u>-</u>	<u>169,278</u>
Net movement in funds	(7,530)	-	(7,530)
Reconciliation of funds:			
Balance brought forward at 1st April 2019	130,974	-	130,974
Balance carried forward at 31st March 2020	<u>123,444</u>	<u>-</u>	<u>123,444</u>

7. TANGIBLE FIXED ASSETS

Cost

At 1st April 2020 and

At 31st March 2021Equipment
£6,154**Accumulated depreciation**

At 1st April 2020

6,113

Charge for the year

14**At 31st March 2021**6,127**Net book value****At 31st March 2021**27

At 31st March 2020

41

LUTON RIGHTS LIMITED**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31ST MARCH 2021**

	2021	2020
	£	£
8. DEBTORS		
Accrued income - grants and fees	17,992	23,226
Prepayments	<u>1,420</u>	<u>1,404</u>
	<u>19,412</u>	<u>24,630</u>

	2021	2020
	£	£
9. LIABILITIES		
Amounts falling due within one year		
Other creditors	290	834
Accruals and deferred income	<u>21,986</u>	<u>15,344</u>
	<u>22,276</u>	<u>16,178</u>

10. DESIGNATED FUND

The trustees have designated reserves of the charity in recognising the charity's responsibility to cover anticipated costs in respect of re-organisation expenditure to move the charity forward in the future.

LUTON RIGHTS LIMITED**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31ST MARCH 2021****11. MOVEMENT IN FUNDS**

	Balance 1st April 2020	Income in year	Expenditure in year	Transfer	Balance 31st March 2021 £
RESTRICTED FUNDS					
Project revenues:					
The National Lottery					
Community Fund	-	48,653	(48,653)	-	-
	-	48,653	(48,653)	-	-
UNRESTRICTED FUNDS					
General	74,794	172,762	(133,772)	(22,050)	91,734
Designated	48,650	-	-	22,050	70,700
	123,444	172,762	(133,772)	-	162,434
TOTAL FUNDS	123,444	221,415	(182,425)	-	162,434

COMPARISON FOR MOVEMENT IN FUNDS

	Balance 1st April 2019	Income in year	Expenditure in year	Transfer	Balance 31st March 2020 £
RESTRICTED FUNDS					
Project revenues:					
The National Lottery					
Community Fund	-	-	-	-	-
	-	-	-	-	-
UNRESTRICTED FUNDS					
General	84,487	161,748	(169,278)	(2,163)	74,794
Designated	46,487	-	-	2,163	48,650
	130,974	161,748	(169,278)	-	123,444
TOTAL FUNDS	130,974	161,748	(169,278)	-	123,444

The National Lottery Community Fund

This programme is referred to as National Lottery COVID-19 Fund - Over £10,000. This funding was given as emergency funds in order to support the charity through their impact of the COVID-19 pandemic on its services it provided.

LUTON RIGHTS LIMITED**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31ST MARCH 2021**

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS	Tangible Fixed Assets	2021 Net Current Assets	Total £	Tangible Fixed Assets	2020 Net Current Assets	Total £
Restricted funds						
Projects	-	-	-	-	-	-
Unrestricted funds						
General	27	91,707	91,734	41	74,753	74,794
Designated	-	70,700	70,700	-	48,650	48,650
	<u>27</u>	<u>162,407</u>	<u>162,434</u>	<u>41</u>	<u>123,403</u>	<u>123,444</u>

13. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year (2020 - none).

14. TAXATION

As a charity, Luton Rights Limited is exempt from tax on income and gains falling within section 478 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF LUTON RIGHTS LIMITED
FOR THE YEAR ENDED 31ST MARCH 2021**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2021, which are set out on pages 10 to 18.

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 or section 144(2) of the Charities Act 2011 (the 2011 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 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

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.



**Tara Aldwin ACA
FKCA LIMITED
Chartered Accountants**

260 - 270 Butterfield
Great Marlings
Luton
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