

LUTON RIGHTS LIMITED

Registered Company No. 5828180 (England and Wales)
Registered Charity No. 1146500

ACCOUNTS **31ST MARCH 2024**

LUTON RIGHTS LIMITED

ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2024

CONTENTS	PAGE
Report of the Trustees	1
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Accounts	12
Independent Examiners' Report to the Trustees	19

LUTON RIGHTS LIMITED

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST MARCH 2024

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 2024. 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 in Luton, dedicated to providing local residents, especially the vulnerable, with high-quality free advice, casework, and representation. Our services include specialist welfare benefits, community outreach, family mediation, HMCTS support, and partnerships with Luton Borough Council, Citizens Advice Luton, Luton Law Centre, and Luton Irish Forum, as part of Luton Access.

The Luton Access partnership continues to receive financial support from the Community Investment Fund, administered by Bedfordshire and Luton Community Foundation. This funding enables us to provide core services to residents. However, the funding has been reduced compared to pre-COVID times, making it challenging to maintain these services. A new three-year funding programme starting in April 2024 has been agreed upon, with a 5% reduction year on year from 2025. The three year funding model will provide stability as it allows us to plan services according to our income. However, the year on year reduction in real terms, means services may have to be cut accordingly.

The fiscal year 2023–2024 has been challenging due to increased demand for our services, driven by the financial difficulties residents face from the rising cost of living. The Beds and Luton Community Foundation remained our primary source of income. In January 2023, funding from SEMLEP ceased, leading to the planned closure of our employment support project. This has been a significant loss for both our organisation and Luton residents, who continue to experience disproportionately high rates of unemployment and economic inactivity. Throughout the year, Specialist Welfare Benefits Advice and Casework were provided from Community House and specific outreach locations. Family Mediation services continued from King Street.

LUTON RIGHTS LIMITED

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST MARCH 2024

ACHIEVEMENTS AND PERFORMANCE *(continued)*

In 2023-2024, we introduced a dedicated adviceline, which was successful. However, many people seeking advice preferred in-person support due to additional barriers. We have decided to keep the phone advice option available during our opening times to manage and sustain the service with our limited resources.

A small grant from the Community Justice Foundation enabled us to provide additional outreach resources to help clients with form filling, a significant need in the community. The demand for form filling and online claims remains very high.

Since June 2022, Luton Rights has partnered with We Are Group to offer online assistance with HMCTS forms. This partnership has allowed us to create additional revenue streams while offering supplementary services like free divorce application assistance, which clients would otherwise have to pay for if using a private firm.

The overall demand for Specialist Welfare Benefits far exceeds our limited resources, resulting in a continuing waiting list.

We express our gratitude to our staff and volunteers for their hard work in supporting our service users during this difficult time. We also thank our service users for their understanding and cooperation.

Finally, we extend our thanks to our partners and funders for their continued support. During the year, Luton Rights has provided:

Specialist Welfare Benefits advice and casework, including appeals and representation at tribunals.

Community outreach advice at the Centre for Youth and Community Development and Bury Park Community Centre, focusing on increasing access to advice for the most vulnerable and disadvantaged.

Family mediation services for Luton residents who are separating or facing divorce.

Cost of Living project, providing holistic advice and casework to individuals facing hardship due to the cost-of-living crisis until December 2023.

HMCTS Digital Support in partnership with We Are Group, providing online support for individuals with His Majesty's Courts and Tribunal Service's forms.

Digital Support Project, addressing digital exclusion by supporting individuals with their online claims and providing those in data poverty with mobile SIM cards, allowing them six months of free calls and data donated by the Good Things Foundation.

During the year Luton Rights provided direct intervention for **1,870** clients compared to 1,547 from the previous year. Specialist Welfare Benefits account for **80%** of all Luton Rights work. 543 clients were seen in community outreach locations for advice.

LUTON RIGHTS LIMITED

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST MARCH 2024

ACHIEVEMENTS AND PERFORMANCE *(continued)*

The breakdown by issue is as follows:

Welfare Benefits	1496
HMCTS Support	164
Housing	85
Family Mediation	80
General	45
Total	1870

Total Financial Gains for clients:

Luton Rights' clients received **£5,432,415** worth of Welfare Benefits that they were entitled to but were unable to access without direct intervention from our advisers. This is a substantial increase from the previous year of **£3,874,511** which could be attributed to the additional support provided by completing benefit claim forms for those who are not able to do so themselves.

Data taken from our records shows we worked with:

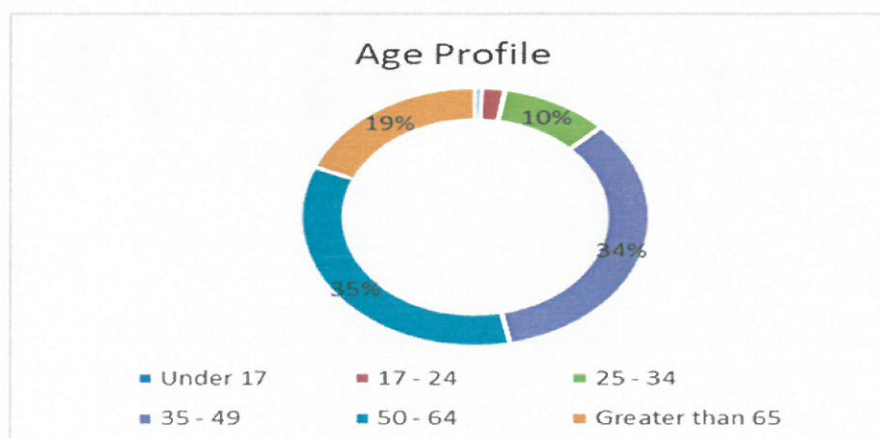
Gender profile

Male	47%
Female	53%

Age profile

Over **two thirds** of clients seen were between the ages of 35 and 64, with the next largest group over 65.

Under 17	1%
17 – 24 years	2%
25-34 years	10%
35-49 years	33%
50-64 years	35%
Greater than 65	19%



LUTON RIGHTS LIMITED

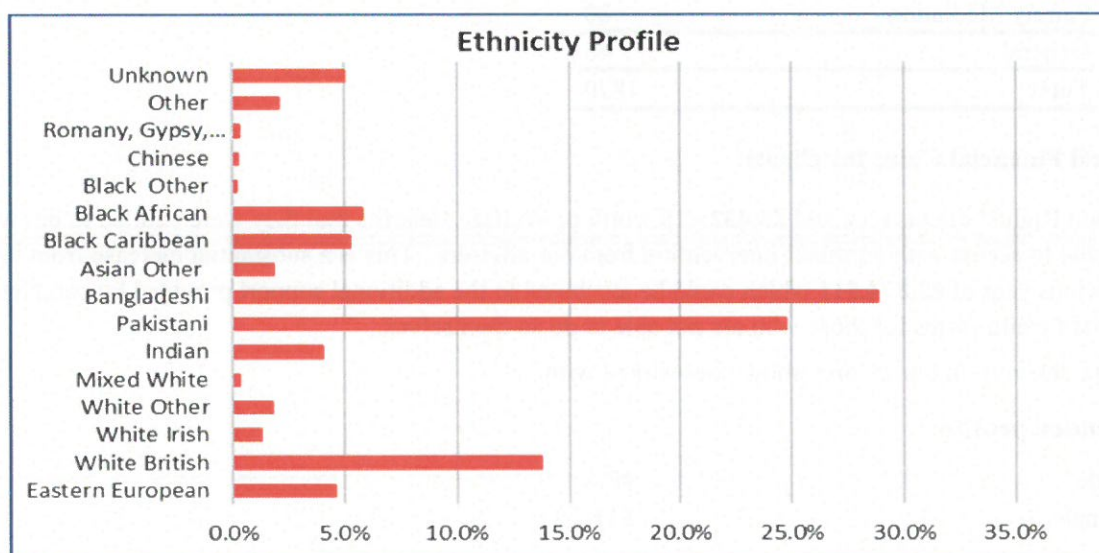
REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST MARCH 2024

ACHIEVEMENTS AND PERFORMANCE *(continued)*

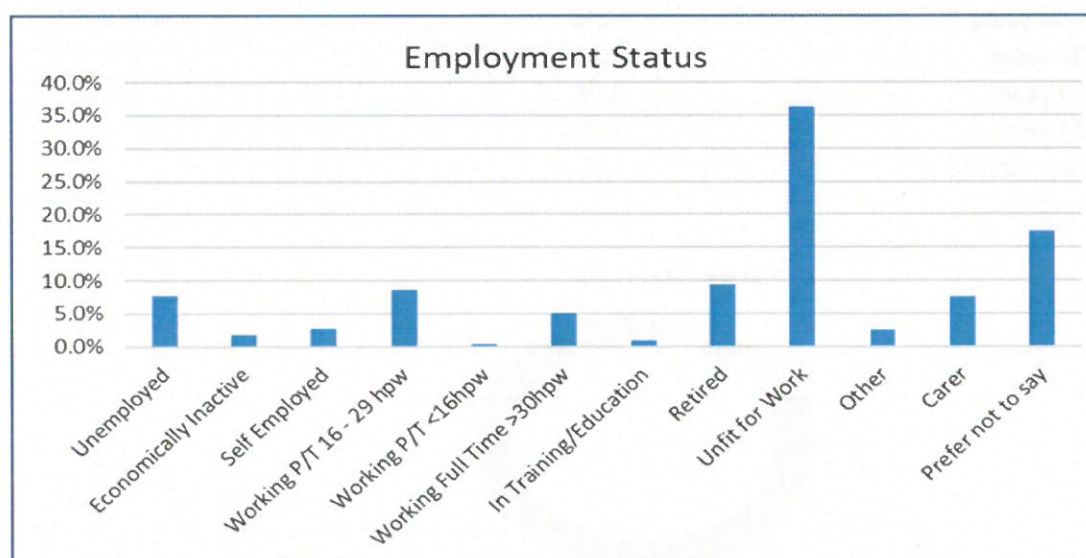
Ethnicity profile

58% of clients were of South Asian heritage. The next highest is White British with 14% . This increase in clients from the South Asian Community is due to the targeted outreach work which being carried out within the deprived communities in Luton.



Disability & work-limiting illness

Luton Rights supported 753 clients (some 40% of overall total) who identified themselves as being disabled or suffering from debilitating illness. 86% of clients identified as unfit for work.



LUTON RIGHTS LIMITED

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST MARCH 2024

FUNDING

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

	£
Bedfordshire & Luton Community Foundation (BLCF) - CIF	106,711
BLCF - Community Recovery Fund	6,666
OFFA	13,000
We are Digital Training Limited	6,175
East of England Probation Region Grants	6,174
BLCF - Collaboration Fund	3,750
Other Grants and Fees	6,426
	<u>148,902</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 deficit for the year of £21,089 (2023 - £6,182).

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

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.

PLANS FOR THE FUTURE

Strategic Development Plan 2025-28

A fully costed plan will be developed in collaboration with our stakeholders to provide a clear vision with an operational strategy underpinned by sustainability.

Specialist Welfare Benefits advice

Luton Rights will continue to work as part of Luton Access, collaborating with Citizens Advice Luton, to support clients who are referred after initial assessment for specialist welfare Benefits advice, and particularly, those clients who are most vulnerable. The current demand far outstrips capacity and as such, we will be seeking additional funding to increase resources in this area.

LUTON RIGHTS LIMITED

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST MARCH 2024

PLANS FOR THE FUTURE (*continued*)

Family Mediation

Luton Rights will continue providing family mediation and has trained a member of staff working towards accreditation as a mediator. The service provides Legal Aid mediation to those who qualify for Legal Aid.

Community Outreach Advice

Luton Rights have been successful in partnership bid with Citizens Advice Luton and Luton Law Centre from National Lottery. This project will commence from January 2025 for 5 years and will Luton Rights to provide a distinct outreach provision in the community with the capacity to expand the provision into other community locations.

HMCTS Digital Support Service

Luton Rights has partnered with We Are Group (formerly known as We Are Digital) to support people remotely and face to face with HMCTS forms. This project started in June 2022 and Luton Rights will be working collaboratively with We Are Group to expand on the digital support offer.

His Majesty's Prison & Probation Service

Project commenced January 2024 for 18 months and Luton Rights will be working towards sustaining the project beyond the lifetime of the current funding.

Access Foundation – Digital Skills Training

Project commenced June 2024 for 1 year to train 100 individuals with basic digital skills and Luton Rights will be aiming to sustain this project beyond the lifetime of the current funding.

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 5 members (2023 - 5), 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 2024

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 2024****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 O Ajayi	Chair Treasurer	
Company Secretary	Cllr S Goodchild		
Management and Development	Mrs R Chowdhury	Centre Manager	
Management Committee	M Keaney Cllr David Franks Cllr Basit Mahmood Cllr Yarun Begum Cllr Babatunde Ajisola Tariq Haider Ali Aklakul Islam	Luton Trades Council Staff Representation Volunteer Representation	(Resigned December 2023) (Appointed May 2023) (Resigned May 2024) (Appointed May 2024) (Appointed December 2023) (Appointed May 2024) (Appointed May 2024)
Registered Office	2nd Floor Unite House 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 PO Box 7193 Planetary Road Willenhall WV1 9DG		

LUTON RIGHTS LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

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,

 FCA

.....
P Cowan
Trustee

15 New Bedford Road
Luton
Beds
LU1 1SA

.....
19/12/2024

LUTON RIGHTS LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING
INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2024**

	Note	Unrestricted Funds	Restricted Funds	2024 Total Funds £	2023 Total Funds £
Income from:					
Charitable activities:					
BLCF		6,666	106,711	113,377	119,457
SEMLEP		-	-	-	39,972
OFFA		13,000	-	13,000	-
We are Digital Training Limited		6,175	-	6,175	3,745
Access to Justice Foundation		-	-	-	12,196
East of England Probation Region Grants		-	6,174	6,174	-
Other grants and fees		10,176	-	10,176	3,055
Total		<u>36,017</u>	<u>112,885</u>	<u>148,902</u>	<u>178,425</u>
Expenditure on:					
Charitable activities	3	<u>57,106</u>	<u>112,885</u>	<u>169,991</u>	<u>184,607</u>
Total	4	<u>57,106</u>	<u>112,885</u>	<u>169,991</u>	<u>184,607</u>
Net movement in funds	2	(21,089)	-	(21,089)	(6,182)
Reconciliation of funds:					
Balance brought forward at 1st April 2023		<u>133,046</u>	-	<u>133,046</u>	<u>139,228</u>
Balance carried forward at 31st March 2024		<u>111,957</u>	-	<u>111,957</u>	<u>133,046</u>

LUTON RIGHTS LIMITED**BALANCE SHEET****AS AT 31ST MARCH 2024**

	Note	2024	2023
		£	£
FIXED ASSETS			
Tangible fixed assets	7	613	595
CURRENT ASSETS			
Debtors	8	32,507	15,785
Cash at bank and in hand		85,983	121,254
		<u>118,490</u>	<u>137,039</u>
LESS: CURRENT LIABILITIES			
Liabilities: amounts falling due within one year	9	<u>7,146</u>	<u>4,588</u>
NET CURRENT ASSETS		<u>111,344</u>	<u>132,451</u>
NET ASSETS		<u>111,957</u>	<u>133,046</u>
FUNDS			
Unrestricted:			
General		-	62,346
Designated	10	111,957	70,700
Restricted		-	-
TOTAL FUNDS		<u>111,957</u>	<u>133,046</u>

The charity is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the charity to obtain an audit of its accounts for the year ended 31st March 2024 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 17/12/2024
and signed on their behalf by:

..... P Cowan FCA
Trustee

LUTON RIGHTS LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2024

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 8. 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 2024****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:

Staff costs (note 5)

Independent Examiners' remuneration

2024	2023
£	£
140,072	148,460
4,418	4,510
<u>144,490</u>	<u>152,970</u>

3. CHARITABLE EXPENDITURE**Advice and information services**

Salaries costs

Activity costs

Premises

Governance costs

Total

	2024	2023
Unrestricted Funds	Restricted Funds	Total
		£
		£
40,097	99,975	140,072
5,487	12,910	18,397
7,104	-	7,104
4,418	-	4,418
<u>57,106</u>	<u>112,885</u>	<u>169,991</u>
		<u>184,607</u>

LUTON RIGHTS LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2024

4. ANALYSIS OF EXPENDITURE

	Basis of allocation	Charitable activities	Grant Applications	2024 Total £	2023 Total £
Costs directly allocated to activities	Actual				
Staff costs		140,072	-	140,072	148,460
Project costs		300	-	300	1,500
General office costs		13,364	-	13,364	8,704
Training		393	-	393	4,737
Accountancy		4,418	-	4,418	4,510
		<u>158,547</u>	<u>-</u>	<u>158,547</u>	<u>167,911</u>
Support costs allocated to activities					
Premises	Floor Area	7,104	-	7,104	12,418
Professional fees	Usage	1,883	-	1,883	2,396
Communications	Usage	2,246	-	2,246	1,823
Depreciation	Usage	211	-	211	59
		<u>11,444</u>	<u>-</u>	<u>11,444</u>	<u>16,696</u>
Total expenditure		<u>169,991</u>	<u>-</u>	<u>169,991</u>	<u>184,607</u>

5. STAFF COSTS AND NUMBERS

	2024 £	2023 £
Staff costs		
Wages and salaries	133,613	139,951
Social security costs	6,459	8,083
Pension costs	-	426
	<u>140,072</u>	<u>148,460</u>
Staff numbers by function	Number	Number
Advice and information workers	<u>6</u>	<u>6</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 2024

6. COMPARATIVES FROM THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds	Restricted Funds	2023 Total Funds £
Income from:			
Charitable activities	178,425	-	178,425
Total	<u>178,425</u>	<u>-</u>	<u>178,425</u>
Expenditure on:			
Charitable activities	184,607	-	184,607
Total	<u>184,607</u>	<u>-</u>	<u>184,607</u>
Net movement in funds	(6,182)	-	(6,182)
Reconciliation of funds:			
Balance brought forward at 1st April 2022	139,228	-	139,228
Balance carried forward at 31st March 2023	<u>133,046</u>	<u>-</u>	<u>133,046</u>

	Equipment £
7. TANGIBLE FIXED ASSETS	
Cost	
At 1st April 2023	6,790
Additions	<u>229</u>
At 31st March 2024	<u>7,019</u>
Accumulated depreciation	
At 1st April 2023	6,195
Charge for the year	<u>211</u>
At 31st March 2024	<u>6,406</u>
Net book value	
At 31st March 2024	<u>613</u>
At 31st March 2023	<u>595</u>

LUTON RIGHTS LIMITED**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31ST MARCH 2024**

	2024	2023
	£	£
8. DEBTORS		
Accrued income - grants and fees	30,942	13,447
Prepayments	1,565	2,338
	<u>32,507</u>	<u>15,785</u>

	2024	2023
	£	£
9. LIABILITIES		
Amounts falling due within one year		
Other creditors	708	-
Accruals and deferred income	6,438	4,588
	<u>7,146</u>	<u>4,588</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.

	£
Redundancy Fund	30,075
Re-organisation costs	32,053
Dilapidations	3,000
Staff/Trustee/Volunteer Training Fund	6,000
Capital Development Plans	24,000
Business Strategy Plan – Consultancy Cost	15,000
Fundraising Costs	1,829
Total	<u><u>111,957</u></u>

LUTON RIGHTS LIMITED**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31ST MARCH 2024**

11. MOVEMENT IN FUNDS	Balance 1st April 2023 £	Income in year £	Expenditure in year £	Transfer £	Balance 31st March 2024 £
RESTRICTED FUNDS					
Bedfordshire & Luton Community Foundation (BLCF)	-	106,711	(106,711)	-	-
East of England Probation Region Grants	-	6,174	(6,174)	-	-
	-	112,885	(112,885)	-	-
UNRESTRICTED FUNDS					
General	62,346	36,017	(57,106)	(41,257)	-
Designated	70,700	-	-	41,257	111,957
	133,046	36,017	(57,106)	-	111,957
TOTAL FUNDS	133,046	148,902	(169,991)	-	111,957

Bedfordshire and Luton Community Foundation (BLCF)

The purpose of this fund was in relation to provision of specialist Welfare Benefits Advice, Casework and Representation which includes Specialist form filling and Mandatory Reconsiderations, Appeals and Tribunals.

East of England Probation Regional Grants

Luton Rights was granted funding to deliver services for people from Minority Ethnic Groups East of England, specific location Bedfordshire and surrounding areas. The Commissioned Rehabilitative Services (CRS Provision) General Grant Scheme for support for people with shared protected characteristics or shared experiences or to promote rehabilitation and desistance is named by Luton Rights as Community Links Project.

The project formally started on 1st January 2024 and has a duration of eighteen months to 30th June 2025. The project will provide support to a minimum of 108 persons on probation from ethnic minority backgrounds/origin.

COMPARISON FOR MOVEMENT IN FUNDS

	Balance 1st April 2022 £	Income in year £	Expenditure in year £	Transfer £	Balance 31st March 2023 £
UNRESTRICTED FUNDS					
General	68,528	178,425	(184,607)	-	62,346
Designated	70,700	-	-	-	70,700
TOTAL FUNDS	139,228	178,425	(184,607)	-	133,046

LUTON RIGHTS LIMITED**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31ST MARCH 2024**

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS	Tangible Fixed Assets	2024 Net Current Assets	Total	Tangible Fixed Assets	2023 Net Current Assets	Total
Restricted funds			£			£
Projects	-	-	-	-	-	-
Unrestricted funds						
General	-	-	-	595	61,751	62,346
Designated	613	111,344	111,957	-	70,700	70,700
	<u>613</u>	<u>111,344</u>	<u>111,957</u>	<u>595</u>	<u>132,451</u>	<u>133,046</u>

13. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year (2023 - 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.

15. LEASING AGREEMENTS

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

	2024	2023
	£	£
Within one year	3,000	3,000
Within two to five years	6,750	9,750
More than five years	-	-
	<u> </u>	<u> </u>

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF LUTON RIGHTS LIMITED
FOR THE YEAR ENDED 31ST MARCH 2024**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2024, 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
Bedfordshire
LU2 8DL

..... 23/12/2024