

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2024**

LUX YOUTH PROJECT

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1165745

Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ

LUX YOUTH PROJECT
(Charitable Incorporated Organisation)

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LUX YOUTH PROJECT
(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1165745
PREVIOUS NAMES	Bath Youth For Christ Bath YFC
DATE OF REGISTRATION	25th February 2016
START OF FINANCIAL YEAR	1st September 2023
END OF FINANCIAL YEAR	31st August 2024
TRUSTEES AT 31ST AUGUST 2024	David Plumbridge Robert Hendra Rosalind Croucher Jerry Parr (Resigned 15th January 2024) Louise Cripps (Resigned 18th March 2024) Harley Wykes (Resigned 20th November 2023)
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 25th February 2016

OBJECTS

1. To advance the Christian Faith and to proclaim the Gospel of the Lord Jesus Christ throughout the World and in particular (but without limitation) in Bath and Wiltshire; 2. To promote and encourage Christian Evangelism of young people throughout the World and in particular (but without limitation) in Bath and Wiltshire; 3. To educate, encourage and participate in the emotional, physical and spiritual development of young people throughout the World and in particular (but without limitation) in Bath and Wiltshire; 4. To relieve poverty among young homeless people by the provision of housing, education and training and such other ways in which the Charity Trustees may from time to time to decide; 5. The advancement of education in (but not limited to) Bath and Wiltshire.

CORRESPONDENCE ADDRESS	YMCA Roundhill Centre Mount Road Bath BA2 1LG
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PRIMARY BANKERS	Barclays Bank Plc 1 Churchill Place London E14 5HP
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INDEPENDENT EXAMINERS	Castle View Accounting Ltd Ground Floor Offices 53 High Street Arundel West Sussex BN18 9AJ
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LUX YOUTH PROJECT
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST AUGUST 2024**

The accounts for LUX Youth Project (Previously known as Bath Youth for Christ) CIO (Charitable Incorporated Organisation) for the year ending 31st August 2024 recorded a small surplus of £6k.

Headline figures show income increased from £143k to £237k, with expenditure also increased from £205k to £233k, resulting in a surplus of £5k. Overall, this increased our reserves from £33k to £38k, of which £5k is restricted. The increase in both income and expenditure was due largely to the grant and spend of £56k for the refurbishment of the kitchen and facilities at Roundhill.

Many of our projects operate on a break-even basis, funded from grants and local contributions. Most of our unrestricted funds are used towards funding core costs to support our projects.

Individual regular voluntary giving remains a critical element of our income. This is supplemented by local church income of £10K (previous year £11K). Together, these provide an important platform and justification when applying for grants and other sources of income.

Our major income source this year is from paid youth work, both from schools and community projects such as Timsbury and Peasedown St John. These payments are intended to directly cover the staffing costs of the projects, with LUX providing management oversight and staff training as part of our team. Such income was increased from £54k to £84k since last year.

Grant income forms a large proportion of our income in recent years but can be highly variable and tends to focus on the start-up phase/early years of new projects, rather than providing ongoing sustainable support. This year grant income significantly increased from £19k to £74k, due mainly to the £56k for the Roundhill refurbishment.

As always, I'd like to thank all those who contributed towards the success of LUX over the past year, donating financially and/or by giving their time and expertise.

Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable Law and the Generally Accepted Accounting Principles (GAAP) including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus or deficit of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Governing Document. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 16 MAY 2025

Signed on their behalf by Trustee R Crocker

Printed Name: R CROCKER

LUX YOUTH PROJECT
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	51,574	75,764	127,337	62,039
Charitable Activities	3b	933	87,690	88,624	72,041
Activities for Generating Funds	3c	20,774	100	20,874	7,394
Investment Income	3d	3	-	3	342
Other Incoming Resources	3e	725	-	725	1,520
TOTAL INCOMING RESOURCES		74,008	163,554	237,562	143,336
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	48,798	169,449	218,247	192,296
Cost of Generating Funds	4b	13,145	-	13,145	11,855
Governance Costs	4c	1,140	-	1,140	1,080
TOTAL RESOURCES EXPENDED		63,083	169,449	232,532	205,231
NET INCOMING (OUTGOING) RESOURCES		10,925	(5,895)	5,030	(61,895)
Funds Brought Forward		(10,254)	42,816	32,562	94,457
Transfer Between Funds	5	31,968	(31,968)	-	-
TOTAL FUNDS CARRIED FORWARD		32,639	4,953	37,592	32,562

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 7 to 13 form part of these financial statements.

LUX YOUTH PROJECT
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31ST AUGUST 2024

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Aug-24 £	TOTAL 31-Aug-23 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	7,786	-	7,786	4,164
Cash at Bank and in Hand	7	28,437	4,953	33,390	32,575
Total Current Assets		36,223	4,953	41,176	36,739
Creditors: Amounts falling due within one year	9	3,584	-	3,584	4,177
NET CURRENT ASSETS		32,639	4,953	37,592	32,562
TOTAL ASSETS less current liabilities		32,639	4,953	37,592	32,562
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		32,639	4,953	37,592	32,562
Funds of the Charity					
General Funds		32,639	-	32,639	(10,254)
Restricted Funds	5	-	4,953	4,953	42,816
Total Funds		32,639	4,953	37,592	32,562

Approved by the Trustees on 16 MAY 2025

Signed on their behalf by Trustee R Croucher

Printed Name: R CROUCHER

LUX YOUTH PROJECT
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2024**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1st January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services have been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

LUX YOUTH PROJECT
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2024

1. ACCOUNTING POLICIES (Continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

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

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Straight Line Basis
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Changes in Accounting Policies and Previous Accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes have been made to the previous accounts.

2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial year.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st August 2024 : None

31st August 2023 : None

LUX YOUTH PROJECT
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2024

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Donations, Grants & Legacies				
Church Gifts	3,066	934	4,000	3,406
Church Regular	6,281	-	6,281	7,218
Gift Aid	9,110	1,000	10,110	5,098
Grants & Donations	9,449	64,303	73,752	19,332
Individual Gifts	1,683	3,720	5,403	340
Individual Regular	21,984	5,807	27,791	26,645
	51,574	75,764	127,337	62,039

b) Charitable Activities

Events	-	199	199	15,219
Motus	-	4,664	4,664	3,227
Schools & Youth Work	933	82,827	83,760	53,595
	933	87,690	88,624	72,041

c) Activities for Generating Fund

Room Hire	2,310	-	2,310	2,575
Sponsorship Activities	18,464	100	18,564	4,819
	20,774	100	20,874	7,394

d) Investment Income

Interest & Dividends	3	-	3	342
	3	-	3	342

e) Other Incoming Resources

Sundry Income	725	-	725	1,520
	725	-	725	1,520

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2024

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Cost of Charitable Activities				
Accompanying Projects	-	17,548	17,548	-
Bath Connect Mentoring	-	20,871	20,871	19,086
Bath Schools	-	-	-	18,955
Charitable Missions	-	-	-	15,373
Equipment Costs	2,801	-	2,801	-
Event Costs	3,177	-	3,177	278
Insurance Costs	1,372	-	1,372	1,444
Office Co-ordinator/Management Costs	26,412	-	26,412	23,606
Organisational Development Costs	-	1,575	1,575	2,784
Other Project Costs	-	9,129	9,129	19,106
Payroll Costs	3,084	-	3,084	-
Peasedown Costs	-	25,121	25,121	24,478
Postage Costs	94	-	94	-
Printing & Stationery Costs	10	-	10	485
Rent & Rates	1,400	-	1,400	2,600
Roundhill Building Costs	-	55,851	55,851	8,909
Southdown Costs	-	18,451	18,451	29,549
Staff Welfare Costs	525	-	525	556
Sundry Expenses	2,620	-	2,620	401
Telephone Costs	4,786	-	4,786	5,353
Timsbury Costs	-	14,022	14,022	17,859
Larkhall Costs	-	6,883	6,883	-
Training Costs	547	-	547	1,032
Travel & Subsistence	1,972	-	1,972	442
	48,798	169,449	218,247	192,296

b) Cost of Generating Funds

Advertising & Publicity	2,489	-	2,489	3,902
Fundraising Costs	10,656	-	10,656	7,953
	13,145	-	13,145	11,855

c) Governance Costs

Independent Examiners Fees	9	1,140	-	1,140	1,080
		1,140	-	1,140	1,080

LUX YOUTH PROJECT
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2024

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Sep-23	Income	Expenditure	Transfers	Balance 31-Aug-24
	£	£	£	£	£
Bath Connect Mentoring	-	19,087	17,548	(1,539)	-
Bath Schools Fund	-	19,164	20,871	1,707	-
Mission Fund	-	-	-	-	-
Fundraising Fund	-	-	-	-	-
Org Development	2,807	-	1,575	-	1,232
Other Youth Work	-	10,144	9,129	-	1,015
Peasedown Fund	-	31,064	25,121	(5,943)	-
Roundhill Building	6,167	52,389	55,851	-	2,705
Southdown Fund	21,339	6,863	18,451	(9,751)	-
Timsbury Fund	12,503	12,904	14,022	(11,385)	-
Larkhall Fund	-	11,940	6,883	(5,057)	-
	42,816	163,555	169,450	(31,968)	4,953

PREVIOUS FINANCIAL YEAR

	Balance 01-Sep-22	Income	Expenditure	Transfers	Balance 31-Aug-23
	£	£	£	£	£
Bath Connect Mentoring	-	11,843	19,086	7,243	-
Bath Schools Fund	-	16,277	18,955	2,678	-
Mission Fund	-	15,373	15,373	-	-
Fundraising Fund	4,225	-	7,953	3,728	-
Org Development	5,591	-	2,784	-	2,807
Other Youth Work	-	12,500	19,106	6,606	-
Peasedown Fund	-	21,451	24,478	3,027	-
Roundhill Building	15,076	-	8,909	-	6,167
Southdown Fund	37,317	13,571	29,549	-	21,339
Timsbury Fund	22,502	7,860	17,859	-	12,503
	84,711	98,875	164,052	23,282	42,816

Restricted funds are wholly represented by the charity's cash reserves and are to be expended as specified above.

LUX YOUTH PROJECT
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2024

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial year.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Aug-24 £	TOTAL 31-Aug-23 £
Cash at Bank & in Hand	28,437	4,953	33,390	32,575
	28,437	4,953	33,390	32,575

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Aug-24 £	TOTAL 31-Aug-23 £
Sundry Debtors	-	-	-	3,235
Gift Aid Tax Recoverable	7,786	-	7,786	929
	7,786	-	7,786	4,164

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Aug-24 £	TOTAL 31-Aug-23 £
Independent Examiners Fees	1,140	-	1,140	1,080
PAYE & N.I	1,688	-	1,688	2,031
Pension Contributions	756	-	756	1,066
	3,584	-	3,584	4,177

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial year.

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Aug-24 £	TOTAL 31-Aug-23 £
Fixed Asset Investments	-	-	-	-
Net Current Assets	32,639	4,953	37,592	32,562
Long Term Liabilities	-	-	-	-
	32,639	4,953	37,592	32,562

LUX YOUTH PROJECT
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2024

12. STAFF COSTS AND NUMBERS

	TOTAL 2023/24 £	TOTAL 2022/23 £
Gross Wages, Salaries & Fees	115,632	124,072
Employer's National Insurance Costs	18,576	20,829
Pension Contributions	12,493	12,218
	146,701	157,118

Employees who were engaged in each of the following activities:

	TOTAL 2023/24	TOTAL 2022/23
Charitable Activities	0.3	5
Fundraising	4.4	0.2

Defined Contribution Pension Scheme

The charity pays into a defined contribution pension scheme, contributing 7% of employee gross salary.

The Charity operates a PAYE scheme to pay all members of employed staff and no employees received emoluments in excess of £60,000 (2022/23:None)

13. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

LUX YOUTH PROJECT
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of LUX Youth Project on the accounts for the year ended 31st August 2024 set out on pages 5 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K. Collaku MAAT
Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ


Date: 26th May 2025