

**ANNUAL REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST AUGUST 2025**

**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)

**CONTENTS**

Page 3	Legal and Administrative Information
Page 4	Trustees' Report
Page 5	Statement of Financial Activities
Page 6	Balance Sheet
Pages 7 to 13	Notes to the Financial Statements
Page 14	Independent Examiner's Report

**LUX YOUTH PROJECT**  
(Charitable Incorporated Organisation)

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1165745
<b>PREVIOUS NAMES</b>	Bath Youth For Christ Bath YFC
<b>DATE OF REGISTRATION</b>	25th February 2016
<b>START OF FINANCIAL YEAR</b>	1st September 2024
<b>END OF FINANCIAL YEAR</b>	31st August 2025
<b>TRUSTEES AT 31ST AUGUST 2025</b>	David Plumbridge Robert Hendra Rosalind Croucher John Ferguson Candish (Appointed 30th April 2025)
<b>LEGAL STATUS</b>	Charitable Incorporated Organisation
<b>GOVERNING INSTRUMENT</b>	CIO - Foundation Registered 25th February 2016 As Amended on 21st July 2023
<b>OBJECTS</b>	<p>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.</p>
<b>CORRESPONDENCE ADDRESS</b>	YMCA Roundhill Centre Mount Road Bath BA2 1LG
<b>PRIMARY BANKERS</b>	Barclays Bank Plc 1 Churchill Place London E14 5HP
<b>INDEPENDENT EXAMINERS</b>	Castle View Accounting Ltd Ground Floor Offices 53 High Street Arundel West Sussex BN18 9AJ

**LUX YOUTH PROJECT**  
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31ST AUGUST 2025**

The accounts for LUX Youth Project CIO (Charitable Incorporated Organisation) for the year ending 31st August 2025 recorded a surplus of £31.5K.

Headline figures show income decreased from £237K to £187K with expenditure also decreased from £232k to £156k, resulting in a surplus of £31.5k. Overall, this increased our reserves from £38K to £69K, of which £11K is restricted. The decrease in both income and expenditure was due largely to the grant and spend for the refurbishment of the kitchen and facilities at Roundhill in the previous financial year.

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 £12K (previous year £10K). 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 £84k to £94k 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 decreased from £74k to £28k, due mainly to no large grant for refurbishment projects.

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 ..... 19 MAY 2026 .....

Signed on their behalf by Trustee ..... R Croucher .....

Printed Name: R CROUCHER

**LUX YOUTH PROJECT**  
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST AUGUST 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from Generated Funds</b>					
Donations, Grants & Legacies	3a	62,781	9,639	72,419	127,337
Charitable Activities	3b	131	98,745	98,876	88,624
Activities for Generating Funds	3c	13,150	1,958	15,108	20,874
Investment Income	3d	-	-	-	3
Other Incoming Resources	3e	929	-	929	725
<b>TOTAL INCOMING RESOURCES</b>		<b>76,990</b>	<b>110,342</b>	<b>187,333</b>	<b>237,562</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of Generating Funds</b>					
Cost of Charitable Activities	4a	44,814	100,734	145,548	218,247
Cost of Generating Funds	4b	9,022	-	9,022	13,145
Governance Costs	4c	1,200	-	1,200	1,140
<b>TOTAL RESOURCES EXPENDED</b>		<b>55,035</b>	<b>100,734</b>	<b>155,769</b>	<b>232,532</b>
<b>NET INCOMING (OUTGOING) RESOURCES</b>		<b>21,955</b>	<b>9,608</b>	<b>31,563</b>	<b>5,030</b>
Funds Brought Forward		32,639	4,953	37,592	32,562
Transfer Between Funds	5	3,561	(3,561)	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>58,155</b>	<b>11,000</b>	<b>69,155</b>	<b>37,592</b>

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 2025**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Aug-25 £	TOTAL 31-Aug-24 £
<b>Fixed Assets</b>					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
<b>Total Fixed Assets</b>		-	-	-	-
<b>Current Assets</b>					
Debtors & Prepayments	8	-	-	-	7,786
Cash at Bank and in Hand	7	62,246	11,000	73,246	33,390
<b>Total Current Assets</b>		<b>62,246</b>	<b>11,000</b>	<b>73,246</b>	<b>41,176</b>
<b>Creditors:</b> Amounts falling due within one year	9	4,091	-	4,091	3,584
<b>NET CURRENT ASSETS</b>		58,155	11,000	69,155	37,592
<b>TOTAL ASSETS</b> less current liabilities		<b>58,155</b>	<b>11,000</b>	<b>69,155</b>	<b>37,592</b>
<b>Creditors:</b> Amounts falling due in more than one year	10	-	-	-	-
<b>NET ASSETS</b>		<b>58,155</b>	<b>11,000</b>	<b>69,155</b>	<b>37,592</b>
<b>Funds of the Charity</b>					
General Funds		58,155	-	58,155	32,639
Restricted Funds	5	-	11,000	11,000	4,953
<b>Total Funds</b>		<b>58,155</b>	<b>11,000</b>	<b>69,155</b>	<b>37,592</b>

Approved by the Trustees on 19 MAY 2026

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 2025**

**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 2025**

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

***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 2025 : None

31st August 2024 : None



**LUX YOUTH PROJECT**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST AUGUST 2025**

**3. INCOMING RESOURCES**

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2024/25 £</b>	<b>TOTAL 2023/24 £</b>
<b>a) Donations, Grants &amp; Legacies</b>				
Church Gifts	6,528	-	6,528	4,000
Church Regular	5,303	-	5,303	6,281
Gift Aid	4,387	179	4,565	10,110
Grants & Donations	23,544	4,000	27,544	73,752
Individual Gifts	967	-	967	5,403
Individual Regular	22,052	5,460	27,512	27,791
	<b>62,781</b>	<b>9,639</b>	<b>72,419</b>	<b>127,337</b>

**b) Charitable Activities**

Events	11	407	418	199
Motus	-	4,280	4,280	4,664
Schools & Youth Work	120	94,059	94,179	83,760
	-	-		
	<b>131</b>	<b>98,745</b>	<b>98,876</b>	<b>88,624</b>

**c) Activities for Generating Fund**

Room Hire	7,908	-	7,908	2,310
Sponsorship Activities	5,242	1,958	7,201	18,564
	<b>13,150</b>	<b>1,958</b>	<b>15,108</b>	<b>20,874</b>

**d) Investment Income**

Interest & Dividends	-	-	-	3
	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>

**e) Other Incoming Resources**

Sundry Income	929	-	929	725
	<b>929</b>	<b>-</b>	<b>929</b>	<b>725</b>

**LUX YOUTH PROJECT**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST AUGUST 2025**

**4. RESOURCES EXPENDED**

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2024/25 £</b>	<b>TOTAL 2023/24 £</b>
<b>a) Cost of Charitable Activities</b>				
Accompanying Projects	-	-	-	17,548
Bath Connect Mentoring	-	18,104	18,104	20,871
Bath Schools	-	5,127	5,127	-
Community Mentoring Costs	-	12,228	12,228	-
Equipment Costs	44	-	44	2,801
Event Costs	215	-	215	3,177
Insurance Costs	1,229	-	1,229	1,372
Larkhall Costs	-	7,829	7,829	6,883
Office Co-ordinator/Management Costs	30,829	-	30,829	26,412
Organisational Development Costs	-	503	503	1,575
Other Project Costs	-	2,936	2,936	9,129
Payroll Costs	948	-	948	3,084
Peasedown Costs	-	25,130	25,130	25,121
Postage Costs	-	-	-	94
Printing & Stationery Costs	183	-	183	10
Rent & Rates	2,100	-	2,100	1,400
Roundhill Building Costs	-	6,178	6,178	55,851
Southdown Costs	-	12,538	12,538	18,451
Staff Welfare Costs	554	-	554	525
Sundry Expenses	3,064	-	3,064	2,620
Telephone Costs	3,012	-	3,012	4,786
Timsbury Costs	-	10,160	10,160	14,022
Training Costs	2,413	-	2,413	547
Travel & Subsistence	223	-	223	1,972
	<b>44,814</b>	<b>100,734</b>	<b>145,548</b>	<b>218,247</b>

**b) Cost of Generating Funds**

Advertising & Publicity	556	-	556	2,489
Fundraising Costs	8,465	-	8,465	10,656
	<b>9,022</b>	<b>-</b>	<b>9,022</b>	<b>13,145</b>

**c) Governance Costs**

Independent Examiners Fees	9	1,200	-	1,200	1,140
		<b>1,200</b>	<b>-</b>	<b>1,200</b>	<b>1,140</b>

**LUX YOUTH PROJECT**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST AUGUST 2025**

**5. RESTRICTED FUNDS**

**CURRENT FINANCIAL YEAR**

	<b>Balance 01-Sep-24</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance 31-Aug-25</b>
	£	£	£	£	£
Bath Connect Mentoring	-	20,375	18,104	(2,270)	-
Bath Schools Fund	-	3,856	5,127	1,271	-
Community Mentoring	-	3,008	12,228	9,220	-
Larkhall Fund	-	15,950	7,829	(8,121)	-
Larkhall Fund	-	2,500	-	-	2,500
Org Development	1,232	-	503	(729)	-
Other Youth Work	1,015	245	2,936	1,676	-
Peasedown Fund	-	33,678	25,130	(8,547)	-
Roundhill Building	2,705	-	6,178	3,473	-
Southdown Fund	-	8,137	12,538	4,401	-
Timsbury Fund	-	22,594	10,160	(3,934)	8,500
	<b>4,952</b>	<b>110,342</b>	<b>100,734</b>	<b>(3,561)</b>	<b>11,000</b>

**PREVIOUS FINANCIAL YEAR**

	<b>Balance 01-Sep-23</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance 31-Aug-24</b>
	£	£	£	£	£
Bath Connect Mentoring	-	19,087	17,548	(1,539)	-
Bath Schools Fund	-	19,164	20,871	1,707	-
Larkhall Fund	-	11,940	6,883	(5,057)	-
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)	-
	<b>42,816</b>	<b>163,555</b>	<b>169,450</b>	<b>(31,968)</b>	<b>4,953</b>

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 2025**

**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 £	<b>TOTAL 31-Aug-25 £</b>	<b>TOTAL 31-Aug-24 £</b>
Cash at Bank & in Hand	62,246	11,000	73,246	33,390
	<b>62,246</b>	<b>11,000</b>	<b>73,246</b>	<b>33,390</b>

**8. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund £	Restricted Fund £	<b>TOTAL 31-Aug-25 £</b>	<b>TOTAL 31-Aug-24 £</b>
Gift Aid Tax Recoverable	-	-	-	7,786
	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,786</b>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	<b>TOTAL 31-Aug-25 £</b>	<b>TOTAL 31-Aug-24 £</b>
Independent Examiners Fees	1,200	-	1,200	1,140
PAYE & N.I	1,504	-	1,504	1,688
Pension Contributions	1,387	-	1,387	756
	<b>4,091</b>	<b>-</b>	<b>4,091</b>	<b>3,584</b>

**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 £	<b>TOTAL 31-Aug-25 £</b>	<b>TOTAL 31-Aug-24 £</b>
Fixed Asset Investments	-	-	-	-
Net Current Assets	58,155	11,000	69,155	38,732
Long Term Liabilities	-	-	-	-
	<b>58,155</b>	<b>11,000</b>	<b>69,155</b>	<b>38,732</b>

**LUX YOUTH PROJECT**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST AUGUST 2025**

**12. STAFF COSTS AND NUMBERS**

	<b>TOTAL 2024/25 £</b>	<b>TOTAL 2023/24 £</b>
Gross Wages, Salaries & Fees	104,979	115,632
Employer's National Insurance Costs	15,972	18,576
Pension Contributions	10,747	12,493
	<b><u>131,698</u></b>	<b><u>146,701</u></b>

Employees who were engaged in each of the following activities:

	<b>TOTAL 2024/25</b>	<b>TOTAL 2023/24</b>
Charitable Activities	0.3	0.3
Fundraising	4.1	4.4

**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 (2023/24: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 2025 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: 8th June 2026