

# GUIDING LIGHT FOUNDATION

England & Wales · Charity number 1183421

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2019-05-15

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Yes Tax  
Westbrook Court  
2 Sharrow Vale Road  
Sheffield  
S11 8YZ

**Phone** 07903255748

**Email** [alison@ralstonconsultancy.co.uk](mailto:alison@ralstonconsultancy.co.uk)

## Activities

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**Objects:** TO ADVANCE SUCH CHARITABLE PURPOSES (ACCORDING TO THE LAW OF ENGLAND AND WALES) AS THE CHARITY TRUSTEES SEE FIT FROM TIME TO TIME IN PARTICULAR BUT NOT LIMITED TO THE RELIEF OF YOUNG PEOPLE IN NEED BY REASON OF YOUTH, AGE, ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE FOR THE PUBLIC BENEFIT BY MAKING GRANTS AND AWARDS TO CHARITIES AND OTHER ORGANISATIONS WHICH SUPPORT THE SAME.

**Activities:** To advance such charitable purposes (according to the law of England and Wales) as the Trustees see fit from time to time in particular but not limiting to advancing the welfare of young people for the public benefit by making grants and awards to charities which support the same.

## Classification

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- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** The General Public/mankind

## Geography

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- Nepal
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£64,516	£64,420	-	-
2024-03-31	£81,465	£105,723	-	-
2023-03-31	£99,461	£75,161	-	-
2022-03-31	£74,081	£59,854	-	-
2021-03-31	£61,665	£61,796	-	-

## Trustees

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Name	Role	Appointed
Alison Ralston	Chair	2019-05-15
JOANNE ELAINE LIVERSIDGE		2019-05-15
Kate Cavan		2019-05-15
Mark Richard John Wood		2022-06-22
Melanie Jayne Cheshire		2022-06-22

**GUIDING LIGHT FOUNDATION**

England & Wales - Charity number 1183421

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# Accounts

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**GUIDING LIGHT FOUNDATION**

**TRUSTEE'S REPORT  
AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31<sup>st</sup> MARCH 2025**

# **GUIDING LIGHT FOUNDATION**

## **CONTENTS**

	<b>Page</b>
<b>Trustee's Report</b>	<b>1</b>
<b>Independent Examiner's Report</b>	<b>2</b>
<b>Statement of Financial Activities</b>	<b>3</b>
<b>Balance Sheet</b>	<b>4</b>
<b>Notes to the Financial Statements</b>	<b>5</b>

**GUIDING LIGHT FOUNDATION**

**TRUSTEE'S REPORT – LEGAL AND ADMINISTRATIVE INFORMATION**

**Charity Number**

1183421

**Trustee's**

Alison Ralston

Joanne Liversidge

Kate Cavan

Melanie Jayne Cheshire

Mark Richard John Wood

**REGISTERED OFFICE**

Westbrook Court  
The Lodge  
Sharrow Vale Road  
Sheffield  
S11 8YZ

**INDEPENDENT EXAMINER**

Mr John P Waining FCA  
Lindrick Accountancy Services Ltd  
205 Outgang Lane  
Dinnington  
Sheffield  
S25 3QY

## **GUIDING LIGHT FOUNDATION**

### **TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2025**

The trustee's present their report along with the financial statements of the charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with accounting policies set out in note 1 and comply with the Charities Commission applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" (FRS102 CHARITIES SORP) issued in January 2019.

#### **Objectives and Aims**

The aims of the charity are to make contributions to vulnerable children around the world.

Studies show that child sponsorship is one of the most effective ways of ending poverty. During the year the Guiding Light has funded several different initiatives with one common goal to ensure that the funds reach the vulnerable children directly. We also take an active role in the initiatives we support and we have received a heart-felt acknowledgement and thank you from each recipient (including the children in many cases).

#### **Review of Activities and Achievements in the Period**

The initiatives funded and worked on during the year of the charities existence are;

Antardristi safe house in Nepal  
Sheffield's Children's Hospital  
Otis - The Life-Saving Support Puppy  
Arbourthorn School  
Cavendish Cancer Charity  
Five Ltd Charity  
Affinity 2020 CIC  
The Magic Future Foundation  
Hair For Ameber  
Paces Sheffield  
Ashgate Hospice  
Steps Community Nursery  
Bane Charity  
Various projects through Just Giving and Go Fund Me

## **GUIDING LIGHT FOUNDATION**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GUIDING LIGHT FOUNDATION**

I report on the accounts of the Charity for the year ended 31 March 2025 which are set out on pages 1 to 5.

#### **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(2) of the Charities Act 2011 and that an independent examination is required. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination as a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) on the Charities Act 2011; 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and as such 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 below statement.

#### **Independent Examiner's Statement**

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

- 1 gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep proper accounting records in accordance with section 130 of the Charities Act 2011; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Mr John P Waining FCA  
Lindrick Accountancy Services Limited  
205 Outgang Lane  
Dinnington  
Sheffield  
S25 3QY**

**30 January 2026**

# The Guiding Light Foundation

## STATEMENT OF FINANCIAL ACTIVITY

1 APRIL 2024 - 31 MARCH 2025

	2025		2024	
	£	£	£	£
<b><u>INCOME</u></b>				
Yes Tax Donations	56,825		70,282	
Monthly Donations	7,651		11,128	
Interest Received	<u>39</u>		<u>56</u>	
		64,516		81,465
<b><u>EXPENDITURE</u></b>				
Donations *	64,060		105,313	
Bank Charges	<u>360</u>		<u>410</u>	
		64,420		105,723
<b>SURPLUS OF INCOME OVER EXPENDITURE</b>		<u>96</u>		<u>- 24,258</u>

\* Breakdown of donations made:

Antardistri - Nepal	49,920	70,920
Children's Hospital	6,000	5,000
Support Dogs	2,000	12,000
Arbourthorn School	1,990	2,220
Cavendish Cancer Charity	600	-
Fives Ltd Charity	540	-
Just Giving	500	2,644
Affinity 2020	500	1,000
The Magic Future Foundation	480	-
Hair For Amber	480	-
Paces Sheffield	300	7,852
Ashgate Hospice	250	-
Steps Community Nursery	250	-
Bane Charity Contribution	250	-
Endeavour Training Ltd	-	2,500
Christmas Shoe Box / Easter Eggs	<u>-</u>	<u>1,177</u>
	<u>64,060</u>	<u>105,313</u>

# The Guiding Light Foundation

## BALANCE SHEET

31 MARCH 2025

	31 March 2025		31 March 2024	
	£	£	£	£
<b>CURRENT ASSETS</b>				
Cash at bank and in hand	21,732		21,636	
<b>CREDITORS</b>				
	-		-	
<b>NET CURRENT ASSETS</b>		<u>21,732</u>		<u>21,636</u>
<b>INCOME FUNDS</b>				
Unrestricted Funds as at 1 April 2024		21,636		45,894
(Deficit)/Surplus of Income over Expenditure		96	-	24,258
Unrestricted Funds as at 31 March 2025		<u>21,732</u>		<u>21,636</u>

## **GUIDING LIGHT FOUNDATION**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

#### **1. Accounting Policies**

##### **1.1 Accounting Convention and Basis of Preparation of the Accounts**

The financial statements are prepared under the historical cost convention and follow the recommendations in the Statement of Recommended Practice (FRS102 CHARITIES SORP effective January 2019), the Charities Act 2011 and applicable accounting standards.

##### **1.2 Incoming Resources**

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.

The value of services provided by volunteers has not been included.

##### **1.3 Resources Expended**

Expenditure is recognised when a liability is incurred.

##### **1.4 Fund Accounting**

Funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Designated funds - these are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The charity currently only has unrestricted funds.

**GUIDING LIGHT FOUNDATION**

England & Wales - Charity number 1183421

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# Accounts

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## **GUIDING LIGHT FOUNDATION**

### **TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2024**

The trustee's present their report along with the financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with accounting policies set out in note 1 and comply with the Charities Commission applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" (FRS102 CHARITIES SORP) issued in January 2019.

#### **Objectives and Aims**

The aims of the charity are to make contributions to vulnerable children around the world.

Studies show that child sponsorship is one of the most effective ways of ending poverty. During the year the Guiding Light has funded several different initiatives with one common goal to ensure that the funds reach the vulnerable children directly. We also take an active role in the initiatives we support and we have received a heart-felt acknowledgement and thank you from each recipient (including the children in many cases).

#### **Review of Activities and Achievements in the Period**

The initiatives funded and worked on during the year of the charities existence are;

Antardristi safe house in Nepal

Otis - The Life-Saving Support Puppy

Paces Sheffield

Sheffield's Children's Hospital

Endeavour Training

Arbourthorn School

Affinity 2020 CIC

Christmas Shoe Box Appeal

Easter Egg Appeal

Various projects through Just Giving and Go Fund Me

# The Guiding Light Foundation

## INCOME AND EXPENDITURE

1 APRIL 2023 - 31 MARCH 2024

	2024		2023	
	£	£	£	£
<b><u>INCOME</u></b>				
Yes Tax Donations	70,282		73,191	
Monthly Donations	11,128		6,396	
Charity Dinner	-		19,835	
Interest Received	56		39	
		81,465		99,461
<b><u>EXPENDITURE</u></b>				
Donations *	105,313		72,438	
Bank Charges	410		397	
Charity Dinner	-		1,615	
Legal and Professional	-		710	
		105,723		75,160
<b>SURPLUS OF INCOME OVER EXPENDITURE</b>		<b>- 24,258</b>		<b>24,301</b>

\* Breakdown of donations made:

Antardistri - Nepal	70,920	47,020
Support Dogs	12,000	10,000
Paces Sheffield	7,852	300
Children's Hospital	5,000	-
Just Giving	2,644	-
Endeavour Training Ltd	2,500	5,000
Arbourthorn School	2,220	3,318
Christmas Shoe Box / Easter Eggs	1,177	-
Affinity 2020	1,000	1,000
Cutthorpe Cricket Club	-	2,500
Cavendish Cancer cAre	-	1,200
Weave Works	-	1,000
Hallam FM Cash For Kids	-	850
Elsie's Appeal	-	250
	<u>105,313</u>	<u>72,438</u>

# The Guiding Light Foundation

## BALANCE SHEET

31 MARCH 2024

	31 March 2024		31 March 2023	
	£	£	£	£
<b>CURRENT ASSETS</b>				
Cash at bank and in hand	21,636		45,894	
<b>CREDITORS</b>				
	-		-	
<b>NET CURRENT ASSETS</b>		<u>21,636</u>		<u>45,894</u>
<b>INCOME FUNDS</b>				
Unrestricted Funds as at 1 April 2023		45,894		21,594
(Deficit)/Surplus of Income over Expenditure		- 24,258		24,300
Unrestricted Funds as at 31 March 2024		<u>21,636</u>		<u>45,894</u>

## **GUIDING LIGHT FOUNDATION**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GUIDING LIGHT FOUNDATION**

I report on the accounts of the Charity for the year ended 31 March 2024 which are set out on pages 1 to 6.

#### **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(2) of the Charities Act 2011 and that an independent examination is required. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination as a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) on the Charities Act 2011; 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and as such 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 below statement.

#### **Independent Examiner's Statement**

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**Mr John P Waining FCA  
Lindrick Accountancy Services Limited  
205 Outgang Lane  
Dinnington  
Sheffield  
S25 3QY**

**31 January 2025**

**GUIDING LIGHT FOUNDATION**

England & Wales - Charity number 1183421

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# Accounts

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**GUIDING LIGHT FOUNDATION**

**TRUSTEE'S REPORT  
AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31<sup>st</sup> MARCH 2023**

**GUIDING LIGHT FOUNDATION**

**CONTENTS**

**Page**

**Trustee's Report**

**1 - 2**

**Independent Examiner's Report**

**3**

**Statement of Financial Activities**

**4**

**Balance Sheet**

**5**

**Notes to the Financial Statements**

**6**

**GUIDING LIGHT FOUNDATION**

**TRUSTEE'S REPORT – LEGAL AND ADMINISTRATIVE INFORMATION**

**Charity Number**

1183421

**Trustee's**

Alison Ralston

Joanne Liversidge

Kate Cavan

Melanie Jayne Cheshire

Mark Richard John Wood

**REGISTERED OFFICE**

Westbrook Court  
The Lodge  
Sharrow Vale Road  
Sheffield  
S11 8YZ

**INDEPENDENT EXAMINER**

Mr John P Waining FCA  
Lindrick Accountancy Services Ltd  
205 Outgang Lane  
Dinnington  
Sheffield  
S25 3QY

## GUIDING LIGHT FOUNDATION

### TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

The trustee's present their report along with the financial statements of the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with accounting policies set out in notes 1 and comply with the Charities Commission applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" (FRS102 CHARITIES SORP) issued in January 2019.

#### Objectives and Aims

The aims of the charity are to make contributions to vulnerable children around the world.

Studies show that child sponsorship is one of the most effective ways of ending poverty. During the year the Guiding Light has funded several different initiatives with one common goal to ensure that the funds reach the vulnerable children directly. We also take an active role in the initiatives we support and we have received a heart-felt acknowledgement and thank you from each recipient (including the children in many cases).

#### Review of Activities and Achievements in the Period

The initiatives funded and worked on during the year of the charities existence are;

##### Toddler's Bed Donated for Hard Hit Family

The cost of living crisis shows no sign of abating, and with it we came to learn of a struggling single-parent family unable to afford a bed for their youngest child. Bed poverty, unfortunately common in the UK, affects many vulnerable families. In 2020, nearly one-third of low-income households struggled to provide beds for their children, a number that is still on the rise.

To help ease the burden, we were able to supply this family of three with a bed, mattress, duvet, pillow and bedding. This small yet impactful contribution reflects our everyday commitment to making a positive difference in the lives of vulnerable children.

##### Working with Affinity and Yorkshire's Hidden Gems to Help Care Experienced Young People

A positive contribution towards local opportunity! We provided 'Yorkshire's Hidden Gems Memberships' for Affinity2020 Care Leavers Charity, empowering care-experienced youth and families to explore Yorkshire's treasures with access to all the great places the region has to offer.

Affinity aims to provide £1000 worth of opportunities for each care-experienced young person in Rotherham by 2030.

##### £250,000 to Support Education for Vulnerable Children

In the summer we took time to reflect back on the support we have provided to vulnerable children in Nepal. In a little over four years, we have donated a quarter of a million pounds, with much of the funding going to help fund our Antardristli safe house, one-to-one and group counselling sessions to help the children through their trauma and provide education programmes for both the children as well as adults that affect the lives of those children.

Binita and her team at the safe house, work with each child's family to help them understand the effects of their behaviour and the damage it has caused. Further educational sessions are also held for staff, women's groups, schools and even the Nepalese police.

## GUIDING LIGHT FOUNDATION

### TRUSTEE'S REPORT cont. FOR THE YEAR ENDED 31 MARCH 2023

#### £5,000 Boost for Endeavour's Life-Changing Adventures

This year we have continued to support Endeavour, a local charity working with young people from disadvantaged backgrounds across South Yorkshire to deliver impactful experiences that they would otherwise not have the chance to experience.

We donated £5,000 this year to support adventurous and residential activities for vulnerable young people that can't currently be funded from any other source. The fund will be used this summer to support two of Endeavour's most vulnerable groups, joining together for a short camping residential in the Peaks.

#### Elsie's Appeal

A contribution was made in the year towards Elsie's Appeal, raising money to help Elsie who has a terminal illness called Batten Disease. To enable Elsie to live at home, her family needed to raise funds to build a specialist extension to support her full-time care and give Elsie as many loving memories as possible!

#### Meet Otis - The Life-Saving Support Puppy

We are sponsoring a puppy! For two years, we will donate £1,000 a month to fund the purchase and training of a puppy called, Otis. Support dogs, like Otis, provide life-saving support to children who may have autism, epilepsy or other physical disabilities. In September we received a fantastic update on Otis' training progress.

*"Otis is a very smart pup and is picking all his training up very quickly which is a good thing but as he's getting older we are going to have to be a step ahead of him to make sure he doesn't get bored. Otis is still working on his loose lead walking but the big wide world is very exciting and sometimes we just need to sniff everything and explore! Otis has learnt how to do a nose nudge which didn't take him very long at all. Overall he's a happy confident puppy who has a bright future."*

Emily, Otis' Trainer

#### Shirt Sponsors for Cutthorpe Cricket Club 2023

We are proud to be this season's shirt sponsor for Cutthorpe Cricket Club. The club runs an inspiring initiative that supports children in care providing free access to local club cricket; training and matches. This transformative programme has seen remarkable success stories, with one participant now running a thriving business, and still playing cricket some 12 years later.

Aligned with our commitment to children, the sponsorship enables the provision of free training kits, coaching and social events to assist the physical, mental, and social development of individuals. Best wishes to Cutthorpe Cricket Club for a successful 2024.

## GUIDING LIGHT FOUNDATION

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GUIDING LIGHT FOUNDATION

I report on the accounts of the Charity for the year ended 31 March 2023 which are set out on pages 1 to 6.

#### 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(2) of the Charities Act 2011 and that an independent examination is required. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination as a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) on the Charities Act 2011; 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and as such 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 below statement.

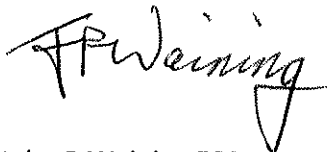
#### Independent Examiner's Statement

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

- 1 gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep proper accounting records in accordance with section 130 of the Charities Act 2011; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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



15/1/2024

Mr John P Waining FCA  
Lindrick Accountancy Services Limited  
205 Outgang Lane  
Dinnington  
Sheffield  
S25 3QY

# The Guiding Light Foundation

## INCOME AND EXPENDITURE

1 APRIL 2022 - 31 MARCH 2023

	2022		2022	
	£	£	£	£
<b><u>INCOME</u></b>				
Yes Tax Donations	73,191		65,732	
Monthly Donations	6,396		8,349	
Charity Dinner	19,835		-	
Interest Received	39		-	
	<u>          </u>	99,461	<u>          </u>	74,081
<b><u>EXPENDITURE</u></b>				
Donations *	72,438		59,433	
Bank Charges	397		421	
Charity Dinner	1,615		-	
Legal and Professional	710		-	
	<u>          </u>	75,161	<u>          </u>	59,854
<b>SURPLUS OF INCOME OVER EXPENDITURE</b>		<u>          </u>	<u>          </u>	<u>          </u>
		24,300		14,227

\* Breakdown of donations made:

Antardistri - Nepal	47,020	41,540
Support Dogs	10,000	-
Endeavour Training Ltd	5,000	2,500
Arbourthorn School	3,318	2,140
Cutthorpe Cricket Club	2,500	-
Cavendish Cancer cAre	1,200	-
Affinity 2020	1,000	1,750
Weave Works	1,000	-
Hallam FM Cash For Kids	850	-
Paces Sheffield	300	-
Elsie's Appeal	250	-
Pharma Lord - Pakistan	-	7,576
JB & JA Wilson - South Africa	-	2,500
Red Cross Ukraine Appeal	-	500
Numed	-	500
Christmas Show Box Appeal	-	427
	<u>72,438</u>	<u>59,433</u>

# The Guiding Light Foundation

## BALANCE SHEET

31 MARCH 2023

	31 March 2023		31 March 2022	
	£	£	£	£
<b>CURRENT ASSETS</b>				
Cash at bank and in hand	45,894		23,304	
<b>CREDITORS</b>				
Accrued income *	-		1,710	
<b>NET CURRENT ASSETS</b>		<u>45,894</u>		<u>21,594</u>
<b>INCOME FUNDS</b>				
Unrestricted Funds as at 1 April 2022		21,594		7,367
(Deficit)/Surplus of Income over Expenditure		24,300		14,227
Unrestricted Funds as at 31 March 2023		<u>45,894</u>		<u>21,594</u>

\* Accrued income represents payments received in advanced for a charity dinner. The dinner was postponed due to Corona virus and took place in the year ended 31 March 2023.

## GUIDING LIGHT FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

#### 1. Accounting Policies

##### 1.1 Accounting Convention and Basis of Preparation of the Accounts

The financial statements are prepared under the historical cost convention and follow the recommendations in the Statement of Recommended Practice (FRS102 CHARITIES SORP effective January 2019), the Charities Act 2011 and applicable accounting standards.

##### 1.2 Incoming Resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.

The value of services provided by volunteers has not been included.

##### 1.3 Resources Expended

Expenditure is recognised when a liability is incurred.

##### 1.4 Fund Accounting

Funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Designated funds - these are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The charity currently only has unrestricted funds.

**GUIDING LIGHT FOUNDATION**

England & Wales - Charity number 1183421

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# Accounts

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**GUIDING LIGHT FOUNDATION**

**TRUSTEE'S REPORT  
AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31<sup>st</sup> MARCH 2022**

# **GUIDING LIGHT FOUNDATION**

## **CONTENTS**

	<b>Page</b>
<b>Trustee's Report</b>	<b>1</b>
<b>Independent Examiner's Report</b>	<b>2</b>
<b>Statement of Financial Activities</b>	<b>3</b>
<b>Balance Sheet</b>	<b>4</b>
<b>Notes to the Financial Statements</b>	<b>5</b>

**GUIDING LIGHT FOUNDATION**

**TRUSTEE'S REPORT – LEGAL AND ADMINISTRATIVE INFORMATION**

**Charity Number**

1183421

**Trustee's**

Alison Ralston

Joanne Liversidge

Kate Cavan

Melanie Jayne Cheshire

Mark Richard John Wood

**REGISTERED OFFICE**

Westbrook Court  
The Lodge  
Sharrow Vale Road  
Sheffield  
S11 8YZ

**INDEPENDENT EXAMINER**

Mr John P Waining FCA  
Lindrick Accountancy Services Ltd  
205 Outgang Lane  
Dinnington  
Sheffield  
S25 3QY

## **GUIDING LIGHT FOUNDATION**

### **TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2022**

The trustee's present their report along with the financial statements of the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with accounting policies set out in note 1 and comply with the Charities Commission applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" (FRS102 CHARITIES SORP) issued in January 2019.

#### **Objectives and Aims**

The aims of the charity are to make contributions to vulnerable children around the world.

Studies show that child sponsorship is one of the most effective ways of ending poverty. During the year the Guiding Light has funded several different initiatives with one common goal to ensure that the funds reach the vulnerable children directly. We also take an active role in the initiatives we support and we have received a heart-felt acknowledgement and thank you from each recipient (including the children in many cases).

#### **Review of Activities and Achievements in the Period**

The initiatives funded and worked on during the year of the charities existence are;

- Making up and delivering Christmas shoe boxes for 50 vulnerable children.
- Funding a Safe House, delivering over 2,000 counselling sessions and 350 medical checks in Nepal.
- Providing funding for the Ukraine appeal.
- Providing essential pharmaceutical aid for the Afghanistan refugee children.
- Providing winter coats and shoes for vulnerable children.
- Providing funding to help with a fund day of activities for Foster children.
- Providing beds and mattresses to underprivileged children.
- Providing Easter Eggs for 400 underprivileged children.
- Supporting Endeavour's adventure fund (for underprivileged and vulnerable youths).
- Providing funding for nutritious lunches for a primary school (for at least 6 months) in a township in South Africa.

## **GUIDING LIGHT FOUNDATION**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GUIDING LIGHT FOUNDATION**

I report on the accounts of the Charity for the year ended 31 March 2022 which are set out on pages 1 to 5.

#### **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(2) of the Charities Act 2011 and that an independent examination is required. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination as a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) on the Charities Act 2011; 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and as such 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 below statement.

#### **Independent Examiner's Statement**

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

- 1 gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep proper accounting records in accordance with section 130 of the Charities Act 2011; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Mr John P Waining FCA  
Lindrick Accountancy Services Limited  
205 Outgang Lane  
Dinnington  
Sheffield  
S25 3QY**

# The Guiding Light Foundation

## INCOME AND EXPENDITURE

1 APRIL 2021 - 31 MARCH 2022

	2022		2021	
	£	£	£	£
<b><u>INCOME</u></b>				
Yes Tax Donations	65,732		54,370	
Monthly Donations	8,349		7,295	
		74,081		61,665
<b><u>EXPENDITURE</u></b>				
Donations *	59,433		61,022	
Bank Charges	421		264	
Marketing	-		510	
		59,854		61,796
<b>DEFECIT OF INCOME OVER EXPENDITURE</b>				
		<u>14,227</u>		<u>- 131</u>

\* Breakdown of donations made:

Antardistri - Nepal	41,540	37,875
Pharma Lord - Pakistan	7,576	-
Endeavour Training Ltd	2,500	-
JB & JA Wilson - South Africa	2,500	-
Arbourthorn School	2,140	7,595
Affinity 2020	1,750	3,167
Red Cross Ukraine Appeal	500	-
Numed	500	-
Christmas Show Box Appeal	427	-
Wybourn School	-	3,500
My Fathers House	-	3,000
Yes Back Packs	-	2,500
Yes Tax Covid Food and Craft Packs	-	2,095
S2 Food Bank	-	1,289
	<u>59,433</u>	<u>61,022</u>

# The Guiding Light Foundation

## BALANCE SHEET

31 MARCH 2021

	31 March 2021		31 March 2020	
	£	£	£	£
<b>CURRENT ASSETS</b>				
Cash at bank and in hand	23,304		9,208	
<b>CREDITORS</b>				
Accrued income *	1,710		1,710	
<b>NET CURRENT ASSETS</b>		<u>21,594</u>		<u>7,498</u>
<b>INCOME FUNDS</b>				
Unrestricted Funds as at 1 April 2020		7,367		7,498
(Deficit)/Surplus of Income over Expenditure		14,227	-	131
Unrestricted Funds as at 31 March 2021		<u>21,594</u>		<u>7,367</u>

\* Accrued income represents payments received in advanced for a charity dinner. The dinner was postponed due to Corona virus and will be rescheduled when this is possible.

## **GUIDING LIGHT FOUNDATION**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

#### **1. Accounting Policies**

##### **1.1 Accounting Convention and Basis of Preparation of the Accounts**

The financial statements are prepared under the historical cost convention and follow the recommendations in the Statement of Recommended Practice (FRS102 CHARITIES SORP effective January 2019), the Charities Act 2011 and applicable accounting standards.

##### **1.2 Incoming Resources**

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.

The value of services provided by volunteers has not been included.

##### **1.3 Resources Expended**

Expenditure is recognised when a liability is incurred.

##### **1.4 Fund Accounting**

Funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Designated funds - these are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The charity currently only has unrestricted funds.

**GUIDING LIGHT FOUNDATION**

England & Wales - Charity number 1183421

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# Accounts

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**GUIDING LIGHT FOUNDATION**

**TRUSTEE'S REPORT  
AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31<sup>st</sup> MARCH 2021**

# **GUIDING LIGHT FOUNDATION**

## **CONTENTS**

	<b>Page</b>
<b>Trustee's Report</b>	<b>1</b>
<b>Independent Examiner's Report</b>	<b>2</b>
<b>Statement of Financial Activities</b>	<b>3</b>
<b>Balance Sheet</b>	<b>4</b>
<b>Notes to the Financial Statements</b>	<b>5</b>

**GUIDING LIGHT FOUNDATION**

**TRUSTEE'S REPORT – LEGAL AND ADMINISTRATIVE INFORMATION**

**Charity Number**

1183421

**Trustee's**

Alison Ralston

Joanne Liversidge

Kate Cavan

**REGISTERED OFFICE**

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Sheffield  
S11 8YZ

**INDEPENDENT EXAMINER**

Mr John P Waining FCA  
Lindrick Accountancy Services Ltd  
205 Outgang Lane  
Dinnington  
Sheffield  
S25 3QY

## **GUIDING LIGHT FOUNDATION**

### **TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2021**

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#### **Objectives and Aims**

The aims of the charity are to make contributions to vulnerable children around the world.

Studies show that child sponsorship is one of the most effective ways of ending poverty. During the year the Guiding Light has funded several different initiatives with one common goal to ensure that the funds reach the vulnerable children directly. We also take an active role in the initiatives we support and we have received a heart-felt acknowledgement and thank you from each recipient (including the children in many cases).

#### **Review of Activities and Achievements in the Period**

The initiatives funded and worked on during the year of the charities existence are;

- 50 care packages for children in foster homes. Our 'Backpacks of Care' aimed to combat loneliness by letting children know that people were thinking about them.
- Food for 152 children for a week by donating to a local foodbank in a deprived area.
- 100 'food and craft' packs to children on the "at-risk" register. Each pack was handpicked according to the child's individual circumstances.
- Funds for a school to purchase 200 books for children to keep and treasure as part of a school desire to get books into homes where resources were scarce.
- 20 local children in foster care with 'Marvellous Mails': regular books and crafts in the post over a 6-month period to help support their mental health during this tough time.
- Supplying 30 tablets and WIFI dongles to children at Arbourthorne School
- Providing 12 tablets and 12 WIFI dongles / WIFI access for pupils of Wybourne School.
- Buying a fridge freezer for a family that did not have one.
- Paying for a daily taxi for 3 children to get to school as their usual mode of public transport had been disrupted due to the pandemic.
- Providing a washing machine to a family who, due to the pandemic, were struggling financially.
- Purchasing a toddler bed and stairgate for a young child who had been sleeping on the floor.
- Making up and delivering another food/craft packs for 219 vulnerable children.
- Funding a safe house, delivering over 2,000 counselling sessions and 350 medical checks in Nepal

## **GUIDING LIGHT FOUNDATION**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GUIDING LIGHT FOUNDATION**

I report on the accounts of the Charity for the year ended 31 March 2021 which are set out on pages 1 to 5.

#### **Respective Responsibilities of Trustees and Examiner**

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- state whether particular matters have come to my attention

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**Mr John P Waining FCA  
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S25 3QY**

# The Guiding Light Foundation

## INCOME AND EXPENDITURE

1 APRIL 2020 - 31 MARCH 2021

	2021		2020	
	£	£	£	£
<b><u>INCOME</u></b>				
Yes Tax Donations	54,370		25,035	
Fundraising Events	-		7,731	
Monthly Donations	7,295		5,822	
Initial Donation - A Ralston	-		1,000	
	<u>          </u>	61,665	<u>          </u>	39,588
<b><u>EXPENDITURE</u></b>				
Donations *	61,022		32,000	
Bank Charges	264		90	
Marketing	510		-	
	<u>          </u>	61,796	<u>          </u>	32,090
<b>DEFECIT OF INCOME OVER EXPENDITURE</b>		<u>          </u>	<u>          </u>	<u>          </u>
		- 131		7,498

\* Breakdown of donations made:

ANTARDISTRI NEPAL	37,875	32,000
Arbourthorne and Lowfield Schools	7,595	-
Wybourn School	3,500	-
Affinity 2020	3,167	-
My Fathers House	3,000	-
Yes Back Packs	2,500	-
Yes Tax Covid Food and Craft Packs	2,095	-
S2 Food Bank	1,289	-
	<u>          </u>	<u>          </u>
	61,022	32,000

# The Guiding Light Foundation

## BALANCE SHEET

31 MARCH 2021

	31 March 2021		31 March 2020	
	£	£	£	£
<b>CURRENT ASSETS</b>				
Cash at bank and in hand	9,077		9,208	
<b>CREDITORS</b>				
Accrued income *	1,710		1,710	
<b>NET CURRENT ASSETS</b>		<u>7,367</u>		<u>7,498</u>
<b>INCOME FUNDS</b>				
Unrestricted Funds as at 1 April 2020		7,498		-
(Deficit)/Surplus of Income over Expenditure		- 131		7,498
Unrestricted Funds as at 31 March 2021		<u>7,367</u>		<u>7,498</u>

\* Accrued income represents payments received in advanced for a charity dinner. The dinner was postponed due to Corona virus and will be rescheduled when this is possible.

## GUIDING LIGHT FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

#### 1. Accounting Policies

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