

# **Calderdale Lighthouse**

Charity number 1184353

## **Annual Report and Financial Statements for the year ended 31 December 2024**



# **Calderdale Lighthouse**

## **Annual Report and Financial Statements for the year ended 31 December 2024**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 4
Examiner's report	5
Receipts and payments account	6
Statement of assets and liabilities	7
Notes to the accounts	8 to 9

**Prepared by West Yorkshire Community Accountancy Service CIO**

# Calderdale Lighthouse

## Trustees' report for the year ended 31 December 2024

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Zoe Halliday-Wilson	Chair	
Elizabeth Keyes	Treasurer	
Emma Poyser-Buxton		
Diane Barker	Secretary	
Donna Williams		
Michael Williams		
Sarann Mahmood		

**Charity number** 1184353 Registered in England and Wales

Registered and principal address	Bankers
Unit F	Lloyds Bank
Empire House	Blackheath Branch
11 Mulcture Hall Road	4 Ariel House
Halifax	2138 Coventry Road
HX1 1SP	Sheldon
	B26 3JW

### Independent examiner

Katy Sargeant ACA

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is governed by a constitution adopted on 9 October 2018 as amended on 3 July 2019.

### Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

# **Calderdale Lighthouse**

## **Trustees' report (continued) for the year ended 31 December 2024**

### **Objectives and activities**

#### **The charity's objects**

The relief of poverty or financial hardship of families with children throughout Calderdale and the surrounding areas who are in need by providing items including but not limited to children's clothing, toys and baby equipment.

#### **The charity's main activities**

We distribute preloved essential baby equipment, clothing, bedding, toiletries and toys to vulnerable and disadvantaged families throughout our community.

Midwives, health visitors, social workers, schools and many other statutory Services and professional agencies access our service. This ensures our help goes to those most in need.

Our service is free to use and non-judgmental. We accept the professional's opinion that the family require the items requested.

Most of our stock is donated by the amazing general public. Local businesses and supermarkets also donate end of line or out of season stock to us.

With financial donations we receive, we also buy some new or preloved stock.

We always buy new mattresses for Moses baskets, cots and toddler beds. This is in line with government guidelines and sudden infant death syndrome.

As we very rarely get safety gates or fireguards donated we source funds or fundraise to buy these much-needed items.

We donate items we don't need or that are inappropriate for the season to local charity shops.

Blankets and towels that are not to our high standard are donated to RSPA for their animals.

Hardly anything goes into landfill. We always try to reuse, reduce and recycle.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

We are passionate about easing the effects of poverty on families. This is an integral part of our charity's ethos. We are also incredibly proud that our service is 100% volunteer run.

#### **Achievements and performance**

We completed 997 referrals in 2025. This equates to over 4000 family members that were supported by our service.

In November we attended the "make a difference award" ceremony in Leeds where we were delighted to be shortlisted from over 200 nominations. It was very special to be recognised and celebrated in this way. We were thrilled to be highly commended by the panel of judges.

We moved to our new premises in April, these are much bigger to accommodate for more space for stock, as the need for our charity continues to rise.

We held many fundraising activities in 2025. Thankfully we are still very lucky to be supported by the fantastic general public, with both financial and goods donated, these items allow our charity to thrive and grow.

#### **Financial review**

The net receipts for the year were £7,230, including net receipts of £12,491 on unrestricted funds and net payments of £5,261 on restricted funds.

# **Calderdale Lighthouse**

## **Trustees' report (continued) for the year ended 31 December 2024**

### **Reserves policy**

The charity's free reserves, at the year end were £24,528.

The charity is fully run by volunteers, and as such has very low running costs - the only committed costs being rent, utilities and telephone costs. On this basis, when the reserves policy was reviewed at the last AGM, trustees agreed that the minimum level of reserves being held should be reduced from £10k to £7k, which would cover 6 months costs.

The nature of the charity's work means that the demand for its assistance and services is unpredictable, and so the remainder of the balance of unrestricted funds, generated through the ongoing generosity of our donors, is available to be spent as and when required to respond to the needs of the charity's beneficiaries as they arise.

Approved by the board of trustees on 30/4/2025

Elizabeth Keyes (Trustee)

# **Calderdale Lighthouse**

## **Independent examiner's report to the trustees of Calderdale Lighthouse**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024, which are set out on pages 6 to 9.

### **Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records.

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.

Katy Sargeant ACA

09/05/2025

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Calderdale Lighthouse**  
**Receipts and payments account**  
**for the year ended 31 December 2024**

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
<b>Receipts</b>					
Grants and donations	(2)	39,980	2,000	41,980	27,717
Other income		585	-	585	-
<b>Total receipts</b>		<u>40,565</u>	<u>2,000</u>	<u>42,565</u>	<u>27,717</u>
<b>Payments</b>					
Rent		11,212	3,000	14,212	9,610
Utilities		538	-	538	2,383
Telephone and broadband		621	-	621	632
Insurance		208	-	208	208
Accountancy		378	-	378	360
Stationery		457	-	457	100
In kind purchases		3,460	2,032	5,492	6,242
Equipment		4,441	1,296	5,737	5,069
Clothing items		1,136	63	1,199	2,513
Bedding		1,315	-	1,315	708
Nappies		299	-	299	119
Milk		48	-	48	51
Mattresses, cots and Moses baskets		-	276	276	1,308
Subscriptions		337	269	606	499
Other beneficiary resources		1,364	325	1,689	2,212
Christmas activities		1,455	-	1,455	1,547
Other expenses		805	-	805	373
Security costs		-	-	-	270
<b>Total payments</b>		<u>28,074</u>	<u>7,261</u>	<u>35,335</u>	<u>34,204</u>
<b>Net receipts / (payments)</b>		<u>12,491</u>	<u>(5,261)</u>	<u>7,230</u>	<u>(6,487)</u>
<b>Fund balances brought forward</b>		<u>12,037</u>	<u>8,076</u>	<u>20,113</u>	<u>26,600</u>
<b>Fund balances carried forward</b>	(3)	<u>24,528</u>	<u>2,815</u>	<u>27,343</u>	<u>20,113</u>

**Calderdale Lighthouse**  
**Statement of assets and liabilities**  
**as at 31 December 2024**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Cash funds</b>				
Cash at bank	24,528	2,815	27,343	20,113
<b>Total cash funds</b>	<u>24,528</u>	<u>2,815</u>	<u>27,343</u>	<u>20,113</u>

<b>Debtors and prepayments</b>	2024
	£
Prepayments	<u>174</u>
	<u>174</u>

<b>Liabilities</b>	2024
	£
Accruals	<u>510</u>
	<u>510</u>

The financial statements were approved by the board of trustees on 30/4/2025

Elizabeth Keyes (Trustee)



# **Calderdale Lighthouse**

## **Notes to the accounts**

### **for the year ended 31 December 2024**

#### **1 Accounting policies**

##### **Basis of accounting**

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

# Calderdale Lighthouse

## Notes to the accounts continued

### for the year ended 31 December 2024

2 Grants and donations	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Morrisons PLC	-	2,000	2,000	-
Baby Bank Alliance	1,200	-	1,200	-
Ladies Inner Wheel Circle	-	-	-	1,603
Just Sing Choir	-	-	-	1,500
Lloyds	-	-	-	5,005
Persimmon Homes	-	-	-	1,000
St. Martin's	-	-	-	2,000
The Co-operative	-	-	-	2,466
Other donations	38,780	-	38,780	14,143
	<u>39,980</u>	<u>2,000</u>	<u>41,980</u>	<u>27,717</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Sir George Martin Trust	411	-	269	-	142
Semble Network	696	-	23	-	673
Calderdale Comm'ty Foundation	5,000	-	3,000	-	2,000
Persimmon Homes	269	-	269	-	-
The Co-operative	1,700	-	1,700	-	-
Morrisons PLC	-	2,000	2,000	-	-
	<u>8,076</u>	<u>2,000</u>	<u>7,261</u>	<u>-</u>	<u>2,815</u>

#### Fund name

Sir George Martin Trust

Semble Network

Calderdale Comm'ty Foundation

Persimmon Homes

The Co-operative

Morrisons PLC

#### Purpose of restriction

Towards the costs of computer equipment and resources.

For the purchase of teen packs and toiletries.

Towards the costs of purchasing a van.

Towards New Mum bags, containing essential items for giving birth in hospital.

For the purchase of mattresses.

For the purchase of toiletries.

## 4 Related party transactions

### Trustee expenses

No trustee received any expenses during this year or the previous year.

### Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.