

LECHEIRIS - A SPARK IN THE DARK TRUST

England & Wales · Charity number 1187428

Details

Status Registered

Legal form Other

Registered 2020-01-17

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

Contact

Address Flat 7
Colony Court
180-182 Lordship Road
London
N16 5ES

Phone 03003034747

Email office@lecheirisuk.org

Website <https://lecheirisuk.org/>

Activities

Objects: TO RELIEVE NEEDS OF FAMILIES AND CARERS WHO ARE CARING FOR SOMEONE WITH A SERIOUS ILLNESS BY OFFERING RESPITE, PRINCIPALLY (BUT NOT EXCLUSIVELY) THROUGH THE PROVISION OF SUPPORT GROUPS AND DAY TRIPS.

Activities: TO RELIEVE NEEDS OF FAMILIES AND CARERS WHO ARE CARING FOR SOMEONE WITH A SERIOUS ILLNESS BY OFFERING RESPITE, PRINCIPALLY (BUT NOT EXCLUSIVELY) THROUGH THE PROVISION OF SUPPORT GROUPS AND DAY TRIPS.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Disability, The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£10,980	£19,451	-	-
2023-11-30	£26,118	£42,579	-	-
2022-11-30	£3,144	£41,011	-	-
2021-11-30	£25,193	£41,311	-	-
2020-11-30	£144,424	£59,738	-	-

Trustees

Name	Role	Appointed
Hersh Leib Tunk	Chair	2018-12-01
Jacob Jakobovits		2018-12-01
Meyer Rapaport		2018-12-01

LECHEIRIS - A SPARK IN THE DARK TRUST

England & Wales - Charity number 1187428

Accounts

Charity registration number 1187428

LECHEIRIS - A SPARK IN THE DARK TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2023

LECHEIRIS - A SPARK IN THE DARK TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr H L Tunk
Mr J Jakobovits
Mr M Rapaport

Charity number

1187428

Principal address

Suite 101, Pride House
Shanklin Road
London
N15 4FB

Independent examiner

Mr J Silver FCCA
Precision Ltd
32 Castlewood Road
London
N16 6DW

LECHEIRIS - A SPARK IN THE DARK TRUST

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 11

LECHEIRIS - A SPARK IN THE DARK TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2023

The trustees present their annual report and financial statements for the year ended 30 November 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity was established to relieve needs of families and carers who are caring for someone with a serious illness by offering respite principally (but not exclusively) through the provision of support groups and day trips.

The organisations mission is to make sure that when someone is struggling with their health they are never left alone and always have someone to be there with them to help them through.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Due regard is also given to the deliverance of the Child Protection Policies.

During the year the charity has continued to provide transportation to hospital for patients or there family members, deliver fresh meals and stay overnight shifts with patients,

The charity has provided Cheer-up groups, Day outs and entertainment for patients or there family members to relieve the stress they are experiencing.

Financial review

In the period under review the charity generated income of £26,118 and incurred expenses of £42,579.

The trustees are satisfied with the results of the charity, but will increase their fundraising efforts to cover the shortfall.

The charity has total reserves of £14,240 of which £14,130 are restricted funds.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to approximately three month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The trustees have increased their fundraising efforts post year end to meet the charity's above reserves policy.

Structure, governance and management

The Charity is a trust, constituted by trust deed, dated 1st December 2018, (amended 15 January 2020) ,and is a Registered Charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr H L Tunk

Mr J Jakobovits

Mr M Rapaport

It is not the intention of the trustees of the charity to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

The trustees administer the day to day running of the charity.

None of the trustees has any beneficial interest in the charity.

LECHEIRIS - A SPARK IN THE DARK TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2023

The trustees' report was approved by the Board of Trustees.



.....
Mr H L Tunk

Trustee

Date:Oct.1., 2024.....

LECHEIRIS - A SPARK IN THE DARK TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LECHEIRIS - A SPARK IN THE DARK TRUST

I report to the trustees on my examination of the financial statements of LECHEIRIS - A SPARK IN THE DARK TRUST (the charity) for the year ended 30 November 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.



**J Silver FCCA
Precision Ltd
32 Castlewood Road
N16 6DW**

Dated: Oct 1, 2024.....

LECHEIRIS - A SPARK IN THE DARK TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Income from:</u>							
Donations and legacies	3	3,160	22,806	25,966	2,000	1,125	3,125
Investments	4	152	-	152	19	-	19
Total income		<u>3,312</u>	<u>22,806</u>	<u>26,118</u>	<u>2,019</u>	<u>1,125</u>	<u>3,144</u>
<u>Expenditure on:</u>							
Raising funds	5	188	-	188	408	-	408
Charitable activities	6	33,715	8,676	42,391	39,478	1,125	40,603
Total expenditure		<u>33,903</u>	<u>8,676</u>	<u>42,579</u>	<u>39,886</u>	<u>1,125</u>	<u>41,011</u>
Net (expenditure)/income for the year/							
Net movement in funds		(30,591)	14,130	(16,461)	(37,867)	-	(37,867)
Fund balances at 1 December 2022		<u>30,701</u>	<u>-</u>	<u>30,701</u>	<u>68,568</u>	<u>-</u>	<u>68,568</u>
Fund balances at 30 November 2023		<u><u>110</u></u>	<u><u>14,130</u></u>	<u><u>14,240</u></u>	<u><u>30,701</u></u>	<u><u>-</u></u>	<u><u>30,701</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

LECHEIRIS - A SPARK IN THE DARK TRUST

BALANCE SHEET

AS AT 30 NOVEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	11	3,170		-	
Cash at bank and in hand		18,240		32,738	
		<u>21,410</u>		<u>32,738</u>	
Creditors: amounts falling due within one year	12	(7,170)		(2,037)	
Net current assets			14,240		30,701
			<u>14,240</u>		<u>30,701</u>
Income funds					
Restricted funds			14,130		-
Unrestricted funds			110		30,701
			<u>14,240</u>		<u>30,701</u>

The financial statements were approved by the Trustees onOct 1, 2024



Mr H L Tunk
Trustee

LECHEIRIS - A SPARK IN THE DARK TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2023

1 Accounting policies

Charity information

Lecheiris - A Spark in The Dark Trust is a trust governed by its trust deed dated 1 December 2018 (and as amended 15 January 2020).

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, due to the support from the community. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

LECHEIRIS - A SPARK IN THE DARK TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

LECHEIRIS - A SPARK IN THE DARK TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2023

1 Accounting policies (Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	3,160	22,806	25,966	2,000	1,125	3,125

4 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable	152	19

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
<u>Fundraising and publicity</u>		
Other fundraising costs	188	408

LECHEIRIS - A SPARK IN THE DARK TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

5	Raising funds	(Continued)	
		188	408
		<u> </u>	<u> </u>

6	Charitable activities		
		Charitable Expenditure 2023	Charitable Expenditure 2022
		£	£
	Staff costs	13,216	16,713
	Charitable expenditure	13,378	9,217
		<u> </u>	<u> </u>
		26,594	25,930
		<u> </u>	<u> </u>
	Share of support costs (see note 7)	13,297	10,419
	Share of governance costs (see note 7)	2,500	4,254
		<u> </u>	<u> </u>
		42,391	40,603
		<u> </u>	<u> </u>
	Analysis by fund		
	Unrestricted funds	33,715	39,478
	Restricted funds	8,676	1,125
		<u> </u>	<u> </u>
		42,391	40,603
		<u> </u>	<u> </u>

7	Support costs						
		Support costs	Governance costs	2023	Support costs	Governance costs	2022
		£	£	£	£	£	£
	Office expenditure	13,297	-	13,297	10,419	-	10,419
	Accountancy	-	1,920	1,920	-	720	720
	Legal and professional	-	580	580	-	3,534	3,534
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
		13,297	2,500	15,797	10,419	4,254	14,673
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	Analysed between						
	Charitable activities	13,297	2,500	15,797	10,419	4,254	14,673
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

LECHEIRIS - A SPARK IN THE DARK TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	2	2

Employment costs

	2023 £	2022 £
Wages and salaries	13,216	16,713

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	3,170	-

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	5,850	2,037
Accruals and deferred income	1,320	-
	7,170	2,037

13 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 30 November 2023 are represented by:					
Current assets/(liabilities)	110	14,130	14,240	-	30,701
	110	14,130	14,240	-	30,701

LECHEIRIS - A SPARK IN THE DARK TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 30 NOVEMBER 2023*

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

LECHEIRIS - A SPARK IN THE DARK TRUST

England & Wales - Charity number 1187428

Accounts

Lecheiris- A Spark in the Dark Trust

Report

and

Financial

Statements

For The Year Ended

30 November 2021

Charity Number 1187428

Lecheiris- A Spark in the Dark Trust

	Contents	Page
Legal and Administrative Information		1
Report of The Trustees		2 and 3
Statement Of Financial Activities		4
Balance Sheet		5
Notes forming part of the financial statements		6 and 7
Accountant's Report		8

Lecheiris- A Spark in the Dark Trust

Trustees

Mr Hersh Leib Tunk
Mr.Jacob Jakobovits
Mr.Meyer Rapaport
-

Administration Address

Suite 101 Pride House
Shanklin Road
London N15 4FB

Charity Number 1187428

Lecheiris- A Spark in the Dark Trust
Report of the Trustees

The Trustees present their annual report with accounts of the Charity for the Year Ended 30 November 2021.

Status and Administration

The Charity, constituted by trust deed, dated 1st December 2018, (amended 15 January 2020) ,and is a Registered Charity.

Charitable Objects

The Objects of the Charity are

To relieve needs of families and carers who are caring for someone with a serious illness by offering respite, principally (but not exclusively) through the provision of support groups and day trips.

Trustees

The Trustees in office throughout the year were

Mr Hersh Leib Tunk

Mr.Jacob Jakobovits

Mr.Meyer Rapaport

-

No trustee nor any person connected with them received any remuneration during the year.

Reserves Policy

The trustees retain reserves as necessary and where appropriate, consolidate funds in order to make more substantial grants which they feel to be appropriate.

Lecheiris- A Spark in the Dark Trust

Statement Of Financial Activities

For The Year Ended 30 November 2021

	Notes	Unrestricted Funds £	2021 Total Funds £	2020 Total Funds £
INCOMING RESOURCES				
Activities to further the Charity's Objects	2	25,193	25,193	144,424
Investment Income and Interest		<u>0</u>	<u>0</u>	<u>0</u>
Donations		25,193	25,193	144,424
		<u>0</u>	<u>0</u>	<u>0</u>
Total Incoming Resources		25,193	25,193	144,424
RESOURCES EXPENDED				
Costs of Generating Funds				
Fund Raising Costs		11,347	11,347	<u>33,894</u>
Net Incoming Resources Available For Charitable Application		13,846	13,846	110,530
Charitable Expenditure				
Cost of Activities In Furtherance of the Charity's Objects		13,072	13,072	15,396
Support Costs				
Interest on Charity's Property	3	0	0	0
Governance Costs	3	<u>16,892</u>	<u>16,892</u>	<u>10,448</u>
Total Charitable Expenditure		29,964	29,964	25,844
Total Resources Expended	3	<u>41,311</u>	<u>41,311</u>	<u>59,738</u>
Net Movement In Funds		(16,118)	(16,118)	84,686
Total Funds 30 November 2020		84,686	84,686	0
Transfer To / (From) Reserves		<u>0</u>	<u>0</u>	<u>0</u>
Total Funds 30 November 2021	8	<u>£ 68,568</u>	<u>£ 68,568</u>	<u>£ 84,686</u>

Lecheiris- A Spark in the Dark Trust

Balance Sheet at 30 November 2021

	Notes	2021 £	2020 £
Current Assets			
Debtors	6	0	0
Cash at Bank and in Hand		<u>68,898</u>	<u>85,016</u>
		68,898	85,016
Creditors : Amounts falling due within one year	7	<u>(330)</u>	<u>(330)</u>
Net Current Assets		<u>68,568</u>	<u>84,686</u>
Total Assets less Current Liabilities		<u>68,568</u>	<u>84,686</u>
Net Assets	7	<u>£ 68,568</u>	<u>£ 84,686</u>
Unrestricted Funds	8	<u>68,568</u>	<u>84,686</u>
Total Funds	8	<u>£ 68,568</u>	<u>£ 84,686</u>

Approved by the Trustees on 15 August 2022, and signed on behalf of them all.

Trustee
Mr.Meyer Rapaport

The notes on pages 6 to 8 form part of these accounts.

Lecheiris- A Spark in the Dark Trust
Notes To The Accounts - 30 November 2021

1) Principal Accounting Policies

Basis of Accounting

The Accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2011, and the Financial Reporting Standard for Smaller Entities 102.

Cash Flow

The accounts do not include a cash flow statement because the charity as a small reporting entity is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting

Donations received for the general and main purposes of the Charity is included as unrestricted funds in the Statement of Financial Activities when receivable.

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustees.

Resources Expended

Resources expended are accounted for on an accruals basis. Certain expenditure is apportioned to cost categories based on estimated amount attributable to that activity in the year. These estimates are based on the time and level of activity as appropriate.

Governance Costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

The irrecoverable element of VAT is included with the item of expense to which it relates.

	2021	2020
	£	£
2) Campaign Income	0	82,740
Campaign Income	5,708	44,104
General Donations	<u>19,485</u>	<u>17,580</u>
	<u>£ 25,193</u>	<u>£ 144,424</u>
3) Analysis of Total Resources Expended	2021	2020
Charitable Activities	£	£
Cost of Activities In Furtherance of the Charity's Objects		
Books and Toys	0	281
Food for Patients	1,618	3,458
Hospital Transport	2,629	5,214
PPE Equipment	0	1,320
Small Equipment	2,123	1,246
Therapy	940	0
Repairs and Maintenance	666	0
Salaries	1,000	0
Charitable Activities - Other	<u>4,096</u>	<u>3,877</u>
Total Cost of Furtherance Of Charitable Objects	13,072	<u>15,396</u>
Support Costs		
Interest on Charity's Property	0	0
Governance Costs	<u>16,892</u>	<u>10,448</u>
	<u>29,964</u>	<u>25,844</u>
Cost of Generating Funds	<u>11,347</u>	<u>33,894</u>
Total Cost of Activities In Furtherance of Charitable Objects	<u>£ 41,311</u>	<u>£ 59,738</u>
4) Taxation		
The Charitable Company is exempt from taxation on its charitable activities.		
5) Governance Costs		
Bank Charges and Interest	0	1
Accounting	0	330
Dispatch Costs	6,890	7,674
Dues and Subscriptions	203	185
Office Expense	784	252
Professional Fees	2,675	760
Rent and Rates	5,000	633
Telephone	<u>1,340</u>	<u>613</u>
	<u>£ 16,892</u>	<u>£ 10,448</u>

Lecheiris- A Spark in the Dark Trust

6) Debtors	2021	2020
	£	£
Other Debtors	0	0
	<u>£ 0</u>	<u>£ 0</u>

7) Creditors: Amounts falling due within one year

	2021	2020
	£	£
Accruals and Provisions	330	330
	<u>£ 330</u>	<u>£ 330</u>

8) Creditors: Amounts falling due after more than one year

	2021	2020
	£	£
Bank Loans and Overdrafts	0	0
Debt due after more than one year	<u>£ 0</u>	<u>£ 0</u>

7) Net Assets of The Charity's Funds

	Fixed Assets £	Net Current Assets £	Long Term Liabilities £	Fund Balances £
Restricted Funds	0	0	0	0
Unrestricted Funds	0	68,568	0	68,568
Total Funds	<u>£ 0</u>	<u>£ 68,568</u>	<u>£ 0</u>	<u>£ 68,568</u>

8) Unrestricted Funds

	Balance at 30 November 2020 £	Income £	Expended £	Transfers and Investment Gains and Losses	Balance at 30 November 2021 £
General Reserve	84,686	25,193	41,311	0	68,568
Total Funds	<u>£ 84,686</u>	<u>£ 25,193</u>	<u>£ 41,311</u>	<u>£ 0</u>	<u>£ 68,568</u>

9) Related Party Transactions

No trustee nor any person connected with them received any remuneration, or claimed any expense, during the year, from this or any related Charity.

There were no Related Party Transactions in the Year.

**Independent Examiner's Report to the Trustees on the Unaudited Accounts of the Charity
Lecheiris- A Spark in the Dark Trust
For the Year Ended 30 November 2021**

We report on the financial statements of Lecheiris- A Spark in the Dark Trust for the Year Ended 30 November 2021 .
These comprise the Statement of Financial Activities, the Balance Sheet and the related notes.
These financial statements have been prepared, under the historical cost convention, and in accordance with the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (Issued 2015), and the Financial Reporting Standard for Smaller Entities 102 (effective 2016), and the accounting policies set out therein.

Respective Responsibilities Of Trustees and Reporting Accountants

As described on page 3, the trustees of the charity are responsible for the preparation of the accounts, and they consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 144 of the Act, whether particular matters have come to our attention.

Basis of Accountant's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.
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.
These procedures provide only the assurance expressed in our opinion.
The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Opinion

In our opinion, no matter has come to our attention,

- 1) which gives us reasonable cause to believe that, in any material respect, the requirements
 - a) to keep accounting records in accordance with section 130 of the Act; and
 - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

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

Date 15 August 2022

Independent Examiner
C. Rosen & Co

LECHEIRIS - A SPARK IN THE DARK TRUST

England & Wales - Charity number 1187428

Accounts

Lecheiris- A Spark in the Dark Trust

Report

and

Financial

Statements

For The Year Ended

30 November 2020

Charity Number 1187428

Lecheiris- A Spark in the Dark Trust

	Contents	Page
Legal and Administrative Information		1
Report of The Trustees		2 and 3
Statement Of Financial Activities		4
Balance Sheet		5
Notes forming part of the financial statements		6 and 7
Accountant's Report		8

Lecheiris- A Spark in the Dark Trust

Trustees

Mr Hersh Leib Tunk
Mr.Jacob Jakobovits
Mr.Meyer Rapaport
-

Administration Address

Suite 101 Pride House
Shanklin Road
London N15 4FB

Charity Number 1187428

Lecheiris- A Spark in the Dark Trust
Report of the Trustees

The Trustees present their annual report with accounts of the Charity for the Year Ended 30 November 2020.

Status and Administration

The Charity, constituted by trust deed, dated 11st December 2018, (amended 15 January 2020) ,and is a Registered Charity.

Charitable Objects

The Objects of the Charity are

To relieve needs of families and carers who are caring for someone with a serious illness by offering respite, principally (but not exclusively) through the provision of support groups and day trips.

Trustees

The Trustees in office throughout the year were

Mr Hersh Leib Tunk

Mr.Jacob Jakobovits

Mr.Meyer Rapaport

-

No trustee nor any person connected with them received any remuneration during the year.

Reserves Policy

The trustees retain reserves as necessary and where appropriate, consolidate funds in order to make more substantial grants which they feel to be appropriate.

Lecheiris- A Spark in the Dark Trust
Report of the Trustees

Responsibilities of the Trustees

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statements, the Trustees should follow best practice and

- a. Select suitable accounting policies and the apply them consistently.
- b. Make judgements and estimates that are reasonable and prudent.
- c. Follow applicable accounting standards and the Charities SORP 2008, disclosing and explaining any departures in the financial statements.
- d. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Trustees to ensure that the financial statements comply with the Charity Law.

The Trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

Board Of Trustees

The members of the Board Of Trustees are set out on Page 1.

Political and Charitable Donations

During the year, the Charity made grants and donations of £15,396 (2019 £0)

Approved by The Trustees of Lecheiris- A Spark in the Dark Trust on 29 April 2022,
and signed on behalf of them all.

Trustee
Mr.Meyer Rapaport

Lecheiris- A Spark in the Dark Trust

Statement Of Financial Activities

For The Year Ended 30 November 2020

	Notes	Unrestricted Funds £	2020 Total Funds £
INCOMING RESOURCES			
Activities to further the Charity's Objects	2	144,424	144,424
Investment Income and Interest		<u>0</u>	<u>0</u>
Donations		<u>144,424</u>	<u>144,424</u>
		<u>0</u>	<u>0</u>
Total Incoming Resources		144,424	144,424
RESOURCES EXPENDED			
Costs of Generating Funds			
Fund Raising Costs		33,894	33,894
Net Incoming Resources Available For Charitable Application		110,530	110,530
Charitable Expenditure			
Cost of Activities In Furtherance of the Charity's Objects		15,396	15,396
Support Costs			
Interest on Charity's Property	3	0	0
Governance Costs	3	<u>10,448</u>	<u>10,448</u>
Total Charitable Expenditure		25,844	25,844
Total Resources Expended	3	<u>59,738</u>	<u>59,738</u>
Net Movement In Funds		84,686	84,686
Total Funds 30 November 2019		0	0
Transfer To / (From) Reserves		<u>0</u>	<u>0</u>
Total Funds 30 November 2020	7	<u>£ 84,686</u>	<u>£ 84,686</u>

Lecheiris- A Spark in the Dark Trust

Balance Sheet at 30 November 2020

	Notes	2020 £
Current Assets		
Debtors	5	0
Cash at Bank and in Hand		<u>85,016</u>
		85,016
Creditors : Amounts falling due within one year	6	<u>(330)</u>
Net Current Assets		<u>84,686</u>
Total Assets less Current Liabilities		<u>84,686</u>
Net Assets	6	<u>£ 84,686</u>
Unrestricted Funds	7	<u>84,686</u>
Total Funds	7	<u>£ 84,686</u>

Approved by the Trustees on 29 April 2022, and signed on behalf of them all.

Trustee
Mr. Meyer Rapaport

The notes on pages 6 to 8 form part of these accounts.

Lecheiris- A Spark in the Dark Trust
Notes To The Accounts - 30 November 2020

1) Principal Accounting Policies

Basis of Accounting

The Accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2011, and the Financial Reporting Standard for Smaller Entities 102.

Cash Flow

The accounts do not include a cash flow statement because the charity as a small reporting entity is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting

Donations received for the general and main purposes of the Charity is included as unrestricted funds in the Statement of Financial Activities when receivable.

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustees.

Resources Expended

Resources expended are accounted for on an accruals basis. Certain expenditure is apportioned to cost categories based on estimated amount attributable to that activity in the year. These estimates are based on the time and level of activity as appropriate.

Governance Costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

The irrecoverable element of VAT is included with the item of expense to which it relates.

	2020
	£
2) Campaign Income	82,740
Campaign Income	44,104
General Donations	<u>17,580</u>
	<u>£ 144,424</u>

3) Analysis of Total Resources Expended	2020
	£
Charitable Activities	<u>£</u>
Cost of Activities In Furtherance of the Charity's Objects	
Books and Toys	281
Food for Patients	3,458
Hospital Transport	5,214
PPE Equipment	1,320
Small Equipment	1,246
Charitable Activities - Other	<u>3,877</u>
Total Cost of Furtherance Of Charitable Objects	15,396
Support Costs	
Interest on Charity's Property	0
Governance Costs	<u>10,448</u>
	<u>25,844</u>
Cost of Generating Funds	<u>33,894</u>
Total Cost of Activities In Furtherance of Charitable Objects	<u>£ 59,738</u>

4) Taxation

The Charitable Company is exempt from taxation on its charitable activities.

4) Governance Costs

Bank Charges and Interest	1
Accounting	330

Dispatch Costs	7,674
Dues and Subscriptions	185
Office Expense	252
Professional Fees	760
Rent and Rates	633
Telephone	613
	<u>£ 10,448</u>

Lecheiris- A Spark in the Dark Trust

5) Debtors	2020
	<u>£</u>
Other Debtors	<u>0</u>
	<u>£ 0</u>

6) Creditors: Amounts falling due within one year

	2020
	<u>£</u>
Accruals and Provisions	<u>330</u>
	<u>£ 330</u>

7) Creditors: Amounts falling due after more than one year

	2020
	£
Bank Loans and Overdrafts	<u>0</u>
Debt due after more than one year	<u>£ 0</u>

6) Net Assets of The Charity's Funds

	Fixed Assets £	Net Current Assets £	Long Term Liabilities £	Fund Balances £
Restricted Funds	0	0	0	0
Unrestricted Funds	<u>0</u>	<u>84,686</u>	<u>0</u>	<u>84,686</u>
Total Funds	<u>£ 0</u>	<u>£ 84,686</u>	<u>£ 0</u>	<u>£ 84,686</u>

7) Unrestricted Funds

	Balance at 30 November 2019 £	Income £	Expended £	Transfers and Investment Gains and Losses	Balance at 30 November 2020 £
General Reserve	<u>0</u>	<u>144,424</u>	<u>59,738</u>	<u>0</u>	<u>84,686</u>
Total Funds	<u>£ 0</u>	<u>£ 144,424</u>	<u>£ 59,738</u>	<u>£ 0</u>	<u>£ 84,686</u>

8) Related Party Transactions

No trustee nor any person connected with them received any remuneration, or claimed any expense, during the year, from this or any related Charity.
There were no Related Party Transactions in the Year.

**Independant Exmainer's Report to the Trustees on the Unaudited Accounts of the Charity
Lecheiris- A Spark in the Dark Trust
For the Year Ended 30 November 2020**

We report on the financial statements of Lecheiris- A Spark in the Dark Trust for the Year Ended 30 November 2020 .
These comprise the Statement of Financial Activities, the Balance Sheet and the related notes.
These financial statements have been prepared, under the historical cost convention, and in accordance with the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (Issued 2015), and the Financial Reporting Standard for Smaller Entities 102 (effective 2016), and the accounting policies set out therein.

Respective Responsibilities Of Trustees and Reporting Accountants

As described on page 3, the trustees of the charity are responsible for the preparation of the accounts, and they consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 144 of the Act, whether particular matters have come to our attention.

Basis of Accountant's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.
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.
These procedures provide only the assurance expressed in our opinion.
The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Opinion

In our opinion, no matter has come to our attention,

- 1) which gives us reasonable cause to believe that, in any material respect, the requirements
 - a) to keep accounting records in accordance with section 130 of the Act; and
 - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

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

Date 29 April 2022

Reporting Accountant
C. Rosen