

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

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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

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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 2015, 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	£13,072	(2020	£15,396)
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Approved by The Trustees of Lecheiris- A Spark in the Dark Trust on 15 August 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 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>
		25,193	25,193	144,424
Donations		<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	19,485	17,580
	<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	4,096	3,877
Total Cost of Furtherance Of Charitable Objects	13,072	15,396
Support Costs		
Interest on Charity's Property	0	0
Governance Costs	16,892	10,448
	<u>29,964</u>	<u>25,844</u>
Cost of Generating Funds	11,347	33,894
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	1,340	613
	<u>£ 16,892</u>	<u>£ 10,448</u>

Lecheiris- A Spark in the Dark Trust

6) Debtors

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

7) Creditors: Amounts falling due within one year

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

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

	2021	2020
	£	£
Bank Loans and Overdrafts	<u>0</u>	<u>0</u>
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	<u>0</u>	<u>68,568</u>	<u>0</u>	<u>68,568</u>
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	<u>84,686</u>	<u>25,193</u>	<u>41,311</u>	<u>0</u>	<u>68,568</u>
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.

**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 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 Exmainer
C. Rosen & Co