

Report of the Trustees and  
Unaudited Financial Statements  
for the Period 9 February 2024 to 28 February 2025  
for  
Lumiere

V & R Accountancy Services Limited  
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for the Period 9 February 2024 to 28 February 2025

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The trustees present their report with the financial statements of the charity for the period 9 February 2024 to 28 February 2025. The trustees have adopted the provisions of 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**

### **Objectives and aims**

Lumiere Charity is a Charitable Incorporated Organisation (CIO) that provides inclusive soft play and sensory experiences for children and families with additional needs and disabilities. The charity's purpose is to reduce isolation, promote wellbeing, and create a sense of belonging for every family.

### **Public benefit**

The trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit when planning activities and setting priorities.

### **Vision**

Our vision is to create a world where every child and family, regardless of ability or circumstance, feels seen, supported and celebrated. Lumiere exists to bring light to those often overlooked building spaces filled with calm, connection and joy, where inclusion isn't an afterthought but the very heart of everything we do.

### **Mission**

At Lumiere, our mission is to support children and families with additional needs and disabilities by creating safe, inclusive spaces where they can play, connect, and truly belong. We exist to bring light to those often overlooked, building environments filled with calm, creativity and joy where every child and parent feels valued, supported, and free to be themselves. Through compassion, community and awareness, we're working to remove barriers and inspire a brighter, more inclusive world for all.

### **Aims**

Lumiere aims to create inclusive spaces where children with additional needs and disabilities can play, explore and express themselves freely, while offering understanding, connection and respite for parents, carers and siblings through family-focused activities and peer support. We work to promote awareness within our communities and among professionals to increase understanding, acceptance and visibility of children with disabilities. Through therapeutic, sensory and creative experiences, we encourage emotional, physical and mental wellbeing, helping families to feel supported and empowered. By building strong connections between families, schools, organisations and local partners, we strive to create a more inclusive society and inspire positive change in how inclusion is seen, celebrated and supported.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

We celebrated our launch in the Palace of Westminster which raised awareness of Lumiere across the Country.

This year also marked a milestone for Lumiere Charity as it completed its first full year as a charity followed by our grand launch of the Lumiere centre in April 2025 which is now open to the public.

Our partnerships with schools, local authorities and community organisations have expanded, ensuring more children with disabilities can access safe play and wellbeing opportunities. The charity also launched parent and carer wellbeing initiatives, including peer support groups to be able to have parent and carer guidance in their views to encourage feedback from families.

Through community collaboration and the dedication of our volunteers, Lumiere Charity has continued to make a tangible difference helping families feel seen, supported and celebrated, this has been through community events and fundraisers.

## **FINANCIAL REVIEW**

### **Financial position**

The charity's financial position at the year-end remains stable. Income during the year was derived from donations, fundraising events, grants along with personal savings and time. Expenditure primarily related to operating costs for the Lumiere Centre, staff support, equipment, and insurance preparing for the opening of Lumiere's first flagship centre based in Fazakerley.

We have also received further donations of equipment and time that have allowed Lumiere progress with the vision in mind.

### **Reserves policy**

The trustees have adopted a prudent reserves policy to maintain financial sustainability and ensure the charity can continue to deliver services even in the event of funding fluctuations. The board regularly reviews income and expenditure to ensure value for money and alignment with charitable objectives.

## **FUTURE PLANS**

As Lumiere Charity moves beyond February 2025, our focus will be on opening the Lumiere Centre as a fully operational hub of inclusion a place where children, families, and schools come together to play, connect and grow.

We will continue building meaningful relationships with local schools, SEN teams and community partners, sharing the Lumiere journey and inspiring wider understanding of disability and inclusion. Our fundraising efforts will expand through creative events and community partnerships to help generate sustainable income, allowing us to employ dedicated staff and volunteers who share our values and vision. Alongside this, we will strengthen our advocacy and awareness work ensuring that families of children with additional needs are heard, supported and celebrated.

Looking forward, Lumiere aims to evolve from a single centre into a growing movement, developing new services, partnerships and spaces that continue to light the way for children and families across the UK.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The trustees recognise their responsibility to identify and review the risks that the charity is exposed to and to ensure appropriate systems are in place to mitigate these risks. Regular reviews are undertaken to safeguard the charity's financial position, operational safety, and reputation. Controls are maintained to reduce the risk of fraud, error, and breaches of policy.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1206968

### **Principal address**

Unit 2C  
Brookfield Drive  
Fazackerley  
Liverpool  
Merseyside  
L9 7AJ

### **Trustees**

M E Clarke (appointed 9.2.24)  
R Law (appointed 11.11.24)  
R Nee (appointed 18.9.24)  
A Fletcher - Linsey (appointed 11.9.24)  
L Clarke (appointed 27.2.24)

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 23 October 2025 and signed on its behalf by:

 (Oct 25, 2025 08:11:48 GMT+1)

L Clarke - Trustee

Statement of Financial Activities  
for the Period 9 February 2024 to 28 February 2025

	Notes	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies		13,780
<b>Charitable activities</b>		
Community activities		2,000
<b>Total</b>		<u>15,780</u>
<b>EXPENDITURE ON</b>		
<b>Charitable activities</b>		
Community activities		21,718
<b>NET INCOME/(EXPENDITURE)</b>		<u>(5,938)</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>(5,938)</u></u>

	Notes	Unrestricted fund £
<b>FIXED ASSETS</b>		
Tangible assets	3	38,968
<b>CURRENT ASSETS</b>		
Debtors	4	934
Cash at bank		687
		<hr/> 1,621
<b>CREDITORS</b>		
Amounts falling due within one year	5	(900)
		<hr/>
<b>NET CURRENT ASSETS</b>		<hr/> 721
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<hr/> 39,689
<b>CREDITORS</b>		
Amounts falling due after more than one year	6	(45,627)
		<hr/>
<b>NET ASSETS</b>		<hr/> (5,938)
<b>FUNDS</b>	8	
Unrestricted funds		<hr/> (5,938)
<b>TOTAL FUNDS</b>		<hr/> (5,938)

The financial statements were approved by the Board of Trustees and authorised for issue on 23 October 2025 and were signed on its behalf by:

 L Clarke (Oct 25, 2025 08:11:48 GMT+1)

L Clarke - Trustee

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Play equipment	- 25% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 33% on reducing balance

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

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

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.



**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 28 February 2025.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 28 February 2025.

**3. TANGIBLE FIXED ASSETS**

	Play equipment £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
Additions	24,735	12,769	3,090	40,594
<b>DEPRECIATION</b>				
Charge for year	1,030	426	170	1,626
<b>NET BOOK VALUE</b>				
At 28 February 2025	23,705	12,343	2,920	38,968

**4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Other debtors	£ 934
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**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Accrued expenses	£ 900
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**6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

Other loans (see note 7)	£ 45,627
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**7. LOANS**

An analysis of the maturity of loans is given below:

Amounts falling between one and two years:	£
Other loans	45,627

**8. MOVEMENT IN FUNDS**

	Net movement in funds £	At 28.2.25 £
<b>Unrestricted funds</b>		
General fund	(5,938)	(5,938)
	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>(5,938)</u>	<u>(5,938)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	15,780	(21,718)	(5,938)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>15,780</u>	<u>(21,718)</u>	<u>(5,938)</u>

**9. RELATED PARTY DISCLOSURES**

During the period, Miss M E Clarke, a Trustee, provided an interest-free loan of £45,627 to the charity to fund refurbishments at the Lumiere Play Centre. At 28th February 2025, Miss M E Clarke was owed £45,627 by the charity.

Further details can be found at Note 7 to the accounts.

Detailed Statement of Financial Activities  
for the Period 9 February 2024 to 28 February 2025

£

**INCOME AND ENDOWMENTS****Donations and legacies**

Donations	13,780
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**Charitable activities**

Grants	2,000
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<b>Total incoming resources</b>	<b>15,780</b>
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**EXPENDITURE****Charitable activities**

Rent and rates	9,241
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Repairs and renewals	2,022
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Insurance	96
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Postage and stationery	3
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Advertising and marketing	6,220
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Sundries	50
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Travel expenses	768
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Play equipment	1,030
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Fixtures and fittings	426
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Computer equipment	170
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20,026
**Support costs****Governance costs**

Accountancy and legal fees	972
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Professional fees	720
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1,692

Total resources expended	21,718
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<b>Net expenditure</b>	<b>(5,938)</b>
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# Lumiere - YE 28-02-2025

Final Audit Report

2025-10-25

Created:	2025-10-23
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-  Signer Linda Clarke (linda.clarke@lumierecharity.org) entered name at signing as Melissa Clarke  
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