

NORTHERN LIGHTS  
ACCOUNTS  
FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH 2024

Northern Lights

Accounts for the year ended 31<sup>st</sup> March 2024

CHARITY COMMISSION NUMBER 702462

REGISTERED OFFICE “Masaid” Church Lane Neston Cheshire

#### TRUSTEES AND OFFICERS

|                               |   |
|-------------------------------|---|
| Mrs K Jones MBE and B D Jones | “Masaid” Church Lane Neston Cheshire    |
| Miss C Johnson                | 3a Blackkeys Lane Neston Cheshire       |
| Miss H Johnson                | 11 Bridle Road Bromborough Merseyside   |
| Mrs R Cornah                  | 6 Highfield Close Neston Cheshire       |
| Mrs H Foster                  | 27 Thornton Crescent Gayton Merseyside  |
| Mrs V Chapman and J Chapman   | 12 Allans Meadow Neston Cheshire        |
| Mrs W Reilly                  | The Orchard Buggen Lane Neston Cheshire |
| Miss R Jones                  | 2 Burton Road Neston Cheshire           |

#### BANKERS

HSBC plc

#### INDEPENDENT EXAMINERS

Guy Payne & Co - Neston Cheshire

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Northern Lights

Accounts for the year ended 31<sup>st</sup> March 2024

Charity Commission Number 702462

#### REPORT OF THE TRUSTEES OF NORTHERN LIGHTS

The trustees present their report and the accounts for the year ended 31<sup>st</sup> March 2024.

#### OBJECTIVE

The objective of the charity is to provide relief for children with life limiting illnesses principally in the North of England and is mainly achieved by providing holidays of a lifetime for the children.

#### REVIEW OF ACTIVITIES

The trustees fully endorse the Charity Commissioners guidance on public benefit at our trustee meetings to comply with our duty under section 17 of the Charities Act 2011.

The charity raises funds mainly through general donations but also raised £8,820 from its own fund raising activities. The trustees are very grateful to everyone who donates funds to make the special holidays possible.

#### ORGANISATION DECISIONS AND APPOINTMENT OF TRUSTEES

The trustees are governed by a trust deed and operate and reach decisions through a committee comprising all the trustees. If a trustee resigns another is appointed to maintain the number to at least eight.

#### FINANCIAL REVIEW RESERVES AND RISKS

It is the general policy of the trustees to retain at least a year's gross income in reserve to meet the charitable objectives because of the uncertainty of general donations on which the charity relies. At 31<sup>st</sup> March 2024 the charity held funds of £233,695 and additional charitable expenditure is planned to bring the funds into line with the policy.

The trustees have adopted a low risk strategy as regards investments and general operations. No major risks have been identified.

The trustees express their thanks to all those individuals, groups, businesses and organisations who have contributed to the charity and thank in particular the work of the fund raising committee.

Miss R Jones

Secretary

4 December 2024

Northern Lights

Accounts for the year ended 31<sup>st</sup> March 2024

Charity Commission Number 702462

## INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF NORTHERN LIGHTS

We report on the accounts for the year ended 31<sup>st</sup> March 2024 set out on pages 4 to 7 which have been prepared under the historical cost convention and the accounting policies given on page 7.

### RESPECTIVE RESPONSIBILITIES OF THE 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 under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act.
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and
- to state whether particular matters have come to our attention.

### BASIS OF INDEPENDENT EXAMINER'S REPORT

Our examination was carried out in accordance with the 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 consequently 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 statement below.

### INDEPENDENT EXAMINER'S STATEMENT

In connection with our examination, no matter has come to our attention.

1. which gives us reasonable cause to believe that in any material respect the requirements  
-to keep accounting records in accordance with section 130 of the 2011 Act  
-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. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Guy Payne & Co  
Chartered Accountants

NESTON  
CHESHIRE  
CH64 9XF

4 December 2024

# Northern Lights

Accounts for the year ended 31<sup>st</sup> March 2024

## Statement of Financial Activities and Income and Expenditure Account

|   | 2024            | 2023          |
|---|-----------------|---------------|
|   | £               | £             |
| Donations and Legacies                    | 7,118           | 8,189         |
| Gift Aid                                  | 6,162           | -             |
| Fund raising Income from other activities | 12,992          | 13,493        |
| Fund raising expenses                     | ( 4,172)        | (4,063)       |
| Other Income – Bank Interest              | 3,674           | 984           |
| Net Income                                | <u>25,774</u>   | <u>19,053</u> |
| Expenditure                               |                 |               |
| Charitable Expenditure                    | 49,307          | 15,925        |
| General Administrative Expenses           | 841             | 1,348         |
|   | <u>50,148</u>   | <u>17,273</u> |
| Net Movement in Funds                     | <u>(24,374)</u> | <u>1,780</u>  |

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## Northern Lights

Accounts for the year ended 31<sup>st</sup> March 2024

### Balance Sheet

|                                    | 2024<br>£       | 2023<br>£      |
|------------------------------------|-----------------|----------------|
| Current Assets                     |                 |                |
| Debtors – deposits / tax refunds   | -               | 2,700          |
| Bank and building society balances | 233,695         | 254,684        |
| Cash in hand                       | <u>788</u>      | <u>1,473</u>   |
|                                    | 234,483         | 258,857        |
| Current liabilities                |                 |                |
| Accrued expenses                   | 480             | 480            |
| Net Current Assets                 | <u>234,003</u>  | <u>258,377</u> |
| ACCUMULATED FUND                   |                 |                |
| Balance at the start of period     | 258,377         | 256,597        |
| Net Movement in Funds              | <u>(24,374)</u> | <u>1,780</u>   |
|                                    | <u>234,003</u>  | <u>258,377</u> |

I approve these accounts on behalf of the Trustees

K JONES MBE  
Chairman  
4 December 2024

## Notes to the Accounts

### 1. Income and expenditure analysis

|                                 | 2024          | 2023          |
|---------------------------------|---------------|---------------|
|                                 | £             | £             |
| Fund raising income             |               |               |
| Dance                           | 8,554         | 8,971         |
| Little Villages                 | 563           | -             |
| Charity walks                   | 3,875         | 4,366         |
| Afternoon tea                   | -             | 606           |
|                                 | <u>12,992</u> | <u>13,943</u> |
| Fund raising expenses           |               |               |
| Dance                           | 4,172         | 4,063         |
| Charitable expenditure          |               |               |
| Legoland                        | -             | 15,227        |
| Lapland                         | 49,307        | -             |
| Other                           | -             | 698           |
| General administrative expenses |               |               |
| Insurance                       | 277           | 234           |
| Postage and stationery          | 23            | 300           |
| General expenses                | 61            | 61            |
| Internet/website                | -             | 273           |
| Accountancy                     | 480           | 480           |
|                                 | <u>841</u>    | <u>1,348</u>  |

### 2. Trustee Remuneration and Expenses

No remuneration was paid or was payable directly or indirectly out of the funds of the charity for the year to any trustee or to any person or persons known to be connected with any of them.

No amounts (2023 - £nil) were reimbursed for expenses to any committee members.

Notes to the Accounts

3. ACCOUNTING POLICIES

a. Basis of accounting

The accounts have been prepared under the historical cost convention as modified by the accounting policies given below and in accordance with applicable accounting standards and the statement of recommended practice on accounting for charities.

b. Income

Income is credited when received except receipts from central or local government.

c. Expenditure

Expenditure is charged on the accruals basis except that no items are carried forward if paid in advance.

d. Fixed assets

Depreciation is provided at the annual rate of 15% on cost in order to write off each asset over its estimated useful life.

e. Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the surplus or deficit.