

*Scottish Charity No. SC046332*

# **Lighthouse Community Projects**

Scottish Charitable Incorporated Organisation (SCIO)

Trustees' Report and Financial Statements

*For the year ended 29 February 2024*

# Lighthouse Community Projects SCIO

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# Lighthouse Community Projects SCIO

## Report of the Trustees for the year ended 29 February 2024

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The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 29 February 2024.

### Status of Charity and Governing Document

Lighthouse Community Projects SCIO was recognised by OSCR as a Scottish Charitable Incorporated Organisation (SCIO) (SC046332) on 11 February 2016 and is governed by its Constitution. The structure of the organisation consists of:

The members who have the right to attend meetings of members and have the power to appoint people to serve on the board of Trustees.

The Board who hold regular meetings and generally control the activities of the organisation. The people serving on the Board are the Charity Trustees.

### Aims and affiliation

The purposes of the charity are:

- the advancement of education;
- the advancement of citizenship or community development;
- the provision of recreational facilities or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended;
- the relief of those in the need by reason of age, ill health, disability, financial hardship or other disadvantage.

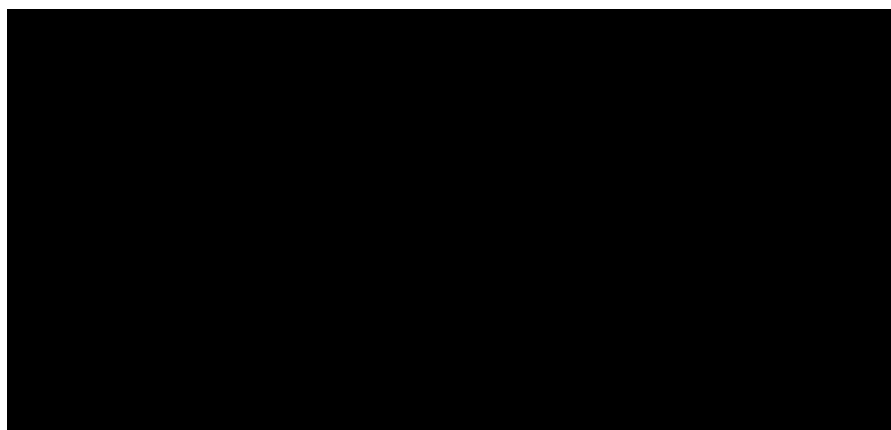
More specifically, the charity seeks to provide or assist in the provision of facilities in the interests of strengthening community relationships with the object of promoting citizenship and reducing isolation.

It seeks to provide or assist in the provision of facilities in the interests of social welfare for recreation, sports, the arts or other leisure-time occupation of individuals who need such facilities by reason of their youth, financial hardship or social circumstances, with the object of improving their conditions of life and developing their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

The charity seeks to advance education through the development of personal skills and the provision of guidance, coaching, mentoring and advice including matters relating to life-management issues, life skills, employability and confidence building.

### Trustees and Office Bearers

The Trustees and office bearers who served during the year and to the date of this report are as below:



# Lighthouse Community Projects SCIO

## Report of the Trustees for the year ended 29 February 2024

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### **Appointment of Trustees**

New or additional Trustees may be elected by any member at an AGM or the board at any time may elect a member to be appointed by resolution of the Trustees, recorded in the minutes, and such record shall be conclusive evidence of the appointment. The constitution provides that there shall be a minimum of three and maximum of seven Trustees at a time.

### **Achievements and performance**

In this period, the charity has continued operating a community Cafe, weekly Foodbank project, and local toddler group.

We have continued supporting the previously identified three key areas of 1) social isolation and loneliness, 2) poverty (food and financial) and 3) mental health challenges.

#### Social isolation

Our community cafe has continued to grow under the leadership of our new cafe manager. This continues to be an inclusive and welcoming space for the local community, where it is safe to come and be on your own, catch up with friends or family, join a project, or partner with us on behalf of a third sector organisation. We have continued with some of our regular groups using the space, including an NCT breastfeeding support group and local history group, as well as informal gatherings of local parents. Since May 2023 we have also welcomed the MELDAP Starfish cafe drop in session every week on a thursday, where individuals in recovery can have a hot meal and access support.

Our weekly toddler group welcomes a regular number of families, and we've been glad to have a teaching student on placement with us for 6 months from Queen Margaret University. Parents are encouraged to connect over free tea/coffee and home baking, with toys set out for free play, finishing up with a shared story and music time altogether.

#### Poverty

We have worked in partnership with Edinburgh City Mission to continue operating and growing our Foodbank+ service. We provide essentials for those experiencing deprivation and food poverty, on a referral basis. The '+' in Foodbank+ is significant because the support given has always been about more than food, it is about welcoming people into a community and providing whatever support each individual person needs, if they want our help. We have a small team of volunteers who sit down and have a cuppa and lend a listening ear to those who need help. In addition to this, our volunteers offer befriending and emotional support outside the Foodbank+ setting. We were glad to welcome signposting support from staff from East Lothian works who attended many of our open sessions. Between March 23 and February 24 we gave out 800 food parcels, serving over 300 families.

#### Mental health support

Our Senior Leader has continued to meet with individuals on a case-by-case basis to offer support, often signposting or helping these individuals towards more professional support via a GP or support agency. A number of these individuals made initial contact with us through the Foodbank+ and were helped to find the right support through our service.

We wholeheartedly believe that our community cafe makes a big impact in terms of mental wellbeing as it offers a safe, welcoming and inclusive space for the local community, not just for those who attend as customers but also the growing network of volunteers around the centre.

### **Plans for future periods**

The Trustees have been exploring how to best continue to serve the needs of the community in partnership with our partner charity Lighthouse Central, and anticipate some changes may be needed to simplify how we operate and administrate our core projects going forwards.

# Lighthouse Community Projects SCIO

## Report of the Trustees for the year ended 29 February 2024

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### Financial review

#### *Principal sources of funding*

The charity receives its funding from individual donors, project income and café sales.

#### *Results for the year*

The financial statements for the year are set out in pages 5 to 8. The Receipts and Payments Account on page 5 reflects a net decrease in cash for the year of £14,654 (2023: net increase in cash of £711).

#### *Reserves*

The Trustees' policy is to maintain unrestricted funds at a level which equates to approximately three to six months unrestricted expenditure that allows sufficient funds to enable the ongoing work of the charity and cover any unexpected expenditure.

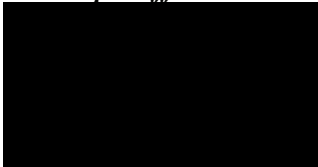
The Unrestricted General funds on page 6 at 29 February 2024 amounted to £6,699 (2023: £14,150) which is above the required level. The Trustees are assessing the current level of reserves and looking at other streams of funding.

Restricted funds amounted to £22,396 (2023: £29,559).

Total reserves, including restricted funds, amounted to £29,155 (2023: £43,809).

### Reference and administration details

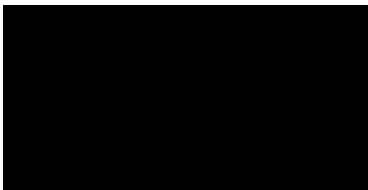
#### *Principal office*



#### *Bankers*

Royal Bank of Scotland  
Musselburgh Branch  
12 Bridge Street  
Musselburgh  
EH21 6AH

*Signed on behalf of the Trustees on 28th November 2024 by:*



*Chair / Trustee*

# Lighthouse Community Projects SCIO

## Report of the Independent Examiner to the Trustees *for the year ended 29 February 2024*

I report on the accounts of the charity for the year ended 29 February 2024 which are set out on pages 5 to 8.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeks explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### Independent Examiner's Statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Innes & Partners Limited  
Chartered Certified Accountants

Innes House  
18 Shairps Business Park  
Houstoun Road  
Livingston  
EH54 5FD

Date: 28th November 2024

## Lighthouse Community Projects (SCIO)

### Receipts & Payments Account *for the year ended 29 February 2024*

	General fund £	Designated fund £	Restricted funds £	2024 Total £	2023 Total £
<b>Receipts</b>					
Donations	3,277	-	2,190	<b>5,467</b>	7,524
Grants	-	-	-	-	16,400
Café takings	22,456	-	-	<b>22,456</b>	13,344
Bank interest	302	-	-	<b>302</b>	45
<b>Total income</b>	<b>26,035</b>	-	<b>2,190</b>	<b>28,225</b>	37,313
<b>Expenditure</b>					
Salary contributions	17,900	-	7,000	<b>24,900</b>	20,803
Equipment costs	2,988	-	-	<b>2,988</b>	1,995
Community café costs	7,415	-	-	<b>7,415</b>	6,009
Christians Against Poverty (CAP) contributions	-	-	531	<b>531</b>	600
Foodbank+ purchases	-	-	1,449	<b>1,449</b>	970
Building maintenance and repair costs	100	-	-	<b>100</b>	509
Other charitable activities	285	40	373	<b>698</b>	1,428
Telephone and internet costs	-	-	-	-	346
Software subscriptions	352	-	-	<b>352</b>	372
Training costs	-	-	-	-	375
Legal and professional fees	3,900	-	-	<b>3,900</b>	2,700
Independent examination	546	-	-	<b>546</b>	495
<b>Total expenditure</b>	<b>33,486</b>	<b>40</b>	<b>9,353</b>	<b>42,879</b>	36,602
<b>Net (decrease) / increase in cash for the year</b>	<b>(7,451)</b>	<b>(40)</b>	<b>(7,163)</b>	<b>(14,654)</b>	711
<b>Cash balances brought forward</b>	<b>14,150</b>	<b>100</b>	<b>29,559</b>	<b>43,809</b>	43,098
<b>Cash balances carried forward</b>	<b>6,699</b>	<b>60</b>	<b>22,396</b>	<b>29,155</b>	43,809

# Lighthouse Community Projects (SCIO)

## Statement of Balances as at 29 February 2024

	Notes	2024			2023		
		Opening balance £	(Deficit) for year £	Closing balance £	Opening balance £	Surplus for year £	Closing balance £
Bank and cash balances		43,809	(14,654)	29,155	43,098	711	43,809
<b>Represented by:</b>							
Unrestricted funds	3						
General				6,699			14,150
Designated:							
Community Garden				60			100
Restricted funds	4						
School of Rock				2,265			2,265
CAP Jobs Club				906			906
Memory Café				821			821
CAP salaries and centre				2,698			3,229
Foodbank+				10,213			9,472
Community Outreach				5,493			12,866
Toddler Toys				-			-
				29,155			43,809

## Statement of liabilities at 29 February 2024

Independent examination	600	546
Invoices due for payment	24	540
Other creditors	-	1,433
	624	2,519

The financial statements on pages 5 to 8 were approved by the Trustees on 28th November 2024 and signed on their behalf by the undernoted:

DocuSigned by  


The notes on page 7 to 8 form part of these financial statements.

# Lighthouse Community Projects SCIO

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## Notes to the Financial Statements for the year ended 29 February 2024

### 1. Accounting policies

#### *Accounting convention*

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### *Basis of financial statements*

The financial statements have been prepared on a receipts and payments basis.

#### **Receipts and Payments Account**

For the purpose of the Receipts and Payments account as shown on page 5, funds are defined as follows:

**Unrestricted** funds comprise grants and other income received for the objects of the charity without further specified purpose and are available as general funds.

**Designated** funds comprise those funds which the Trustees have designated for specific purposes.

**Restricted** funds comprise income which has been received for the objects of the charity and specified for a restricted purpose within these objects by the donor.

# Lighthouse Community Projects (SCIO)

## Notes to the financial statements for the year ended 29 February 2024

### 2. Transactions with Trustees and related parties

No Trustees received payments for their roles as Trustees during the year ending 29 February 2024 (2023: nil). A gift was given to [REDACTED] who is a Trustee during the year which amounted to £27 (2023: nil). No Trustees received reimbursement of expenses during the year (2023: £nil).

During the year [REDACTED] were also Directors and Trustees of Lighthouse Central, Scottish Charitable Company SC032471. Lighthouse Central owns the building that Lighthouse Community Projects operates from. Lighthouse Central employs the staff of Lighthouse Community Projects and accounts to HMRC for all PAYE and NI liabilities. Lighthouse Community Projects pays Lighthouse Central salary contributions in line with the payroll records supplied by Lighthouse Central.

[REDACTED] the wife of Trustee [REDACTED] is an employee of Lighthouse Central. Contributions made to Lighthouse Central include salary contributions for [REDACTED] in position as Senior Leader of £7,000 (2023: £3,548).

### 3. Unrestricted funds

	Balance at 01.03.23 £	Receipts £	Payments £	Transfers £	Balance at 29.02.24 £
General	14,150	26,035	(33,486)	-	6,699
Designated: Community Garden	100	-	(40)	-	60
<b>Total unrestricted funds</b>	<b>14,250</b>	<b>26,035</b>	<b>(33,526)</b>	<b>-</b>	<b>6,759</b>

#### Explanation of funds

The *General fund* represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

The *Designated Community Garden fund* is for building and maintaining a garden in Prestonpans.

### 4. Restricted funds

	Balance at 01.03.23 £	Receipts £	Payments £	Transfers £	Balance at 29.02.24 £
School of Rock	2,265	-	-	-	2,265
CAP Jobs Club	906	-	-	-	906
Memory Café	821	-	-	-	821
CAP salaries and centre	3,229	-	(531)	-	2,698
Foodbank+	9,472	2,190	(1,449)	-	10,213
Community Outreach	12,866	-	(7,084)	(289)	5,493
Toddler Toys	-	-	(289)	289	-
<b>Total restricted funds</b>	<b>29,559</b>	<b>2,190</b>	<b>(9,353)</b>	<b>-</b>	<b>22,396</b>

#### Explanation of funds

*School of Rock fund* is for use in running the School of Rock.

*CAP Jobs Club fund* is to help people overcoming financial difficulties and get back into work.

*Memory Café fund* serves those in the community with Dementia.

*CAP salaries and centre fund* is to be used for the CAP worker salaries and costs of running the centre.

*Foodbank+ fund* is funding for Foodbank Plus that was set up in September 2020 during the pandemic.

*Community Outreach fund* is dedicated to empowering our local community to reach their full potential, particularly those affected by poverty. This fund supports a staff member who actively engages with the community, either by collaborating with existing initiatives or spearheading new ones.

*The Toddler Toys fund* is for supporting the Toddler Group with equipment. The Toddler group is for families with preschool children to have a social space for support.