REGISTERED COMPANY NUMBER: 05360139
REGISTERED CHARITY NUMBER: 1111273

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2021

FOR

LIGHT FROM AFRICA

McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

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FOR THE YEAR ENDED 28 FEBRUARY 2021

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2021. 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 activities
The objects of the charity are as follows:

1. to solicit, raise and provide funding in support of (and to provide benefits for) disadvantaged children.

2. to highlight the plight of children from disadvantaged backgrounds.

3. to facilitate, through the provision of financial support, for disadvantaged children to experience therapy through art.

ACHIEVEMENT AND PERFORMANCE
Activities during the year
During the year under review we have received donations of £10,687 (2020-£nil) and we have remitted funds of £8,885 (2020-£nil) to South African charities. Administration costs amounted to £1,208 (2020-£644).

The Trustees have had regard to the Charity Commission guidance on public benefit.

FINANCIAL REVIEW
Investment powers and policy
Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees wish.

Reserves policy
The trustees have decided that there will be no significant funds held on reserve. Income reserves at 28 February 2021 were £1,441 in deficit (2020-£2,035). The charity's deficit is funded by the support of the trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing Document
Light from Africa is a company limited by guarantee governed by its Memorandum and Articles of Association dated 10 February 2005. It is registered as a charity with the Charity Commission. Membership of the charity is at the discretion of the trustees.

Appointment of Trustees
Trustees have been appointed on the basis of the relevant expertise that they can bring to the board.

Organisation
The board of trustees administers the charity.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
05360139 (Not specified/Other)

Registered Charity number
1111273

Registered office
Aspen House
13 Highpoint Business Village
Henwood
ASHFORD
TN24 8DH

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2021

Trustees
A Record MBE
Mrs C J Turner-Record
Rt Revd C Gregorowski

Company Secretary
Acuity Secretaries Limited

Independent Examiner
John D Sheather FCA
McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

Bankers
Royal Bank of Scotland plc
PO Box 412
62/63 Threadneedle Street
LONDON
EC2R 8LA

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 21 April 2021 and signed on its behalf by:

A Record MBE - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LIGHT FROM AFRICA**

Independent examiner's report to the trustees of Light From Africa ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2021.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.

John D Sheather FCA
McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

22 April 2021

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 28 FEBRUARY 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		10,687	-
EXPENDITURE ON			
Charitable activities			
Donations to South African Charities		8,885	-
Other		1,208	644
Total		10,093	644
NET INCOME/(EXPENDITURE)		594	(644)
RECONCILIATION OF FUNDS			
Total funds brought forward		(2,035)	(1,391)
TOTAL FUNDS CARRIED FORWARD		(1,441)	(2,035)

The notes form part of these financial statements

BALANCE SHEET
28 FEBRUARY 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	6	-	245
CURRENT ASSETS			
Cash at bank		231	316
CREDITORS			
Amounts falling due within one year	7	(1,672)	(2,596)
NET CURRENT ASSETS/(LIABILITIES)		(1,441)	(2,280)
TOTAL ASSETS LESS CURRENT LIABILITIES		(1,441)	(2,035)
NET ASSETS/(LIABILITIES)		(1,441)	(2,035)
FUNDS	8		
Unrestricted funds		(1,441)	(2,035)
TOTAL FUNDS		(1,441)	(2,035)

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 April 2021 and were signed on its behalf by:

A Record MBE - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

1. STATUTORY INFORMATION

Light From Africa is a registered charity and a private company, limited by guarantee and registered in England and Wales. The charitable company's charity number, company number and registered office can be found in the Report of the Trustees.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

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.

Computer equipment - 15% on reducing balance

Taxation
The charity is exempt from corporation 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.

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2021

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	-	43
Deficit on disposal of fixed assets	245	-
Independent examination fee	300	300

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2021 nor for the year ended 29 February 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2021 nor for the year ended 29 February 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
EXPENDITURE ON	
Other	644
NET INCOME/(EXPENDITURE)	(644)
RECONCILIATION OF FUNDS	
Total funds brought forward	(1,391)
TOTAL FUNDS CARRIED FORWARD	(2,035)

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2021

6. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 March 2020	1,462
Disposals	(1,462)
At 28 February 2021	-
DEPRECIATION	
At 1 March 2020	1,217
Eliminated on disposal	(1,217)
At 28 February 2021	-
NET BOOK VALUE	
At 28 February 2021	-
At 29 February 2020	245

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Loan from trustee	1,000	1,000
Accrued expenses	672	1,596
	1,672	2,596

8. MOVEMENT IN FUNDS

	At 1.3.20 £	Net movement in funds £	At 28.2.21 £
Unrestricted funds			
General fund	(2,035)	594	(1,441)
TOTAL FUNDS	(2,035)	594	(1,441)

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	10,687	(10,093)	594
TOTAL FUNDS	10,687	(10,093)	594

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2021

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.3.19	Net movement in funds	At 29.2.20
	£	£	£
Unrestricted funds			
General fund	(1,391)	(644)	(2,035)
TOTAL FUNDS	(1,391)	(644)	(2,035)

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	-	(644)	(644)
TOTAL FUNDS	-	(644)	(644)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.3.19	Net movement in funds	At 28.2.21
	£	£	£
Unrestricted funds			
General fund	(1,391)	(50)	(1,441)
TOTAL FUNDS	(1,391)	(50)	(1,441)

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	10,687	(10,737)	(50)
TOTAL FUNDS	10,687	(10,737)	(50)

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2021

9. RELATED PARTY DISCLOSURES

During the year A Record MBE, a trustee, made donations of £8,250 (2020-£nil) to the charity. At the year end the charity owed A Record MBE £1,000 (2020-£1,000) no interest has been charged on this loan.