

Public Document Pack



**HAWICK COMMON GOOD FUND  
SUB-COMMITTEE  
TO BE HELD ON TUESDAY, 17TH  
MARCH, 2020**

---

**Please find attached the replacement Item No. 5(b) on  
the agenda for the above meeting**

|   |     |  |                   |        |
|---|-----|--|-------------------|--------|
| 5 | (b) | <b>First Light Trust</b><br><br>(Copy attached). | (Pages 3 -<br>38) | 5 mins |
|---|-----|--|-------------------|--------|

This page is intentionally left blank



**HAWICK COMMON GOOD FUND  
APPLICATION FOR FINANCIAL ASSISTANCE**

|  |   |
|--|---|
| <p><u>Applicant Details</u><br/>Name and Address of Applicant/Organisation:</p> <p>Telephone No:</p>   | <p>FirstLight Trust<br/>1-3 High Street<br/>Hawick<br/>TD9 9BZ</p>  |
| <p>Address to which payment should be made:</p>  | <p>FirstLight Trust<br/>1-3 High Street<br/>Hawick<br/>TD9 9BZ</p>  |
| <p><u>Activities</u><br/>Please supply a brief description of the activities of your organisation and the benefits it brings to the local community:</p>   | <p>We rehabilitate veterans of the Armed Forces and Emergency Services back into their communities – whatever that looks like for each individual. For example it might be reducing isolation by providing transport to local social events; social meals, providing access to the correct type of support ie housing, financial assistance, help with form fill, supporting their families etc. Enabling individuals to lead ordinary lives in safety.</p>   |
| <p><u>Assistance Requested</u><br/>Please indicate the sum requested and the purpose for which it will be used:</p>  | <p>Pilot project: 3 months with evaluation £4,000. Transport partnership with Teviot Wheels, once a week for 12 weeks; allow for £50 per trip aka £100 = £1200. Support: £1200. Refreshments: Soup and roll; and some cake £5 per head x 12 x 12 £720. Core costs: £500 TOTAL: £28 per person<br/>Weekly engagement with some of the more isolated individuals in Hawick and on the periphery, bringing them into our hub for socialisation, coffee and chat with other service users and community members and local school children. Bridging the age gap; many of these older individuals no longer have family members or partners and are increasingly isolated.</p> |
| <p>When will the donation be required:</p>   | <p>As soon as possible.</p>   |
| <p>If this is a one-off project then please give the following details –</p> <p>Date (s):</p> <p>Estimated total cost:</p> <p>Funds already raised by applicant's own efforts:</p> <p>Funds raised or expected to be raised from other sources (please state sources):</p> |   |

|  |  |
|--|--|
| <p><u>Other information</u><br/>If you have other information which you feel is relevant to this application please provide details including details of any previous assistance given:</p>  | <p>We know that when people get together friendships form which enable individuals to deal with their situations in a more positive manner. We also know that such forums allow for soft support to be given in a way that helps prevent social isolation creating issues around well being, debt, health etc.</p> |
| <p><u>Declaration</u><br/>I hereby make application for assistance as set out above and certify that the information I have provided is accurate</p> <p>Signed: _____</p> <p>Position Held: Hub Co-ordinator</p> <p>Date: 17/02/2020</p> |  |
| <p><b>Note: All applications from organisations MUST be accompanied by a copy of the latest audited accounts</b></p>   |  |
| <p>This completed form, accounts and any supporting details should be submitted to Judith Turnbull Democratic Services Officer, Scottish Borders Council, Council Headquarters, Newtown St Boswells, TD6 0SA. Telephone 01835 826556</p> |  |



**FIRSTLIGHT TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2019**

**Registered Company No. 08226711**  
**Registered Scottish Charity Number SCO46296**

**WILKINS KENNEDY**  
Greytown House  
221/227 High Street  
Orpington  
Kent BR6 0NZ

**FIRSTLIGHT TRUST**  
**(A Company Limited by Guarantee)**

**CONTENTS**

---

|                                      | <b>Page</b> |
|--------------------------------------|-------------|
| Legal and Administrative Information | 1           |
| Report of the Trustees               | 2           |
| Independent Examiner's Report        | 10          |
| Statement of Financial Activities    | 11          |
| Balance Sheet                        | 13          |
| Cashflow Statement                   | 14          |
| Notes to the Financial Statements    | 15          |

**FIRSTLIGHT TRUST**  
**(A Company Limited by Guarantee)**

**LEGAL AND ADMINISTRATIVE INFORMATION**

---

|                                    |  |
|------------------------------------|--|
| <b>Trustees</b>                    | Ida Beerhalter<br>James Bowden<br>James Hayward<br>Simon Hodges<br>Dorinda Mary Wolfe Murray   |
| <b>Patron</b>                      | Bernard Cornwell, OBE  |
| <b>Key Management</b>              | Stephen Alexander<br>Nicola Watts<br>David Murray  |
| <b>Charity Registration Number</b> | 1149496  |
| <b>Company Registration Number</b> | 08226711   |
| <b>Registered Office</b>           | C/O Stone King LLP<br>3 <sup>rd</sup> Floor<br>Bateman House<br>82-88 Hills Road<br>Cambridge<br>CB1 1LQ   |
| <b>Independent Examiner</b>        | C Cooper FCCA<br>Wilkins Kennedy<br>Greytown House<br>221/227 High Street<br>Orpington<br>Kent BR6 0NZ   |
| <b>Bankers</b>                     | The Royal Bank of Scotland<br>Farnborough<br>Hampshire<br>GU14 7NR<br><br>Barclays Bank<br>Bridlington Branch,<br>6 Manor Street,<br>Bridlington YO15 2RU<br><br>MetroBank,<br>One Southampton Row<br>London, WC1B 5HA |

**FIRSTLIGHT TRUST**  
**(A Company Limited by Guarantee)**

**REPORT OF THE TRUSTEES**

---

The Trustees present their report and the audited financial statements for the year ended 31 March 2019.

The financial statement has been prepared in accordance with the accounting policies set out in note 1 of the accounts and comply with the charity's Trust Deed, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities Act 2011 and 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 published on 16 July 2014 and update bulletin 1.

**OBJECTIVE AND ACTIVITIES**

**Objectives**

The objects of the Charity are to relieve, promote and protect the health, and thereby rehabilitate leaving and former members of Her Majesty's Forces and the Emergency Services affected by physical wounds and injury, post-traumatic stress disorder and psychological issues of disempowerment resulting from service life by the provision of advice and the provision of recreational facilities with the object of improving their condition of life.

**Statement on Public Benefit**

The objectives and activities, and achievement and performance sections of this report clearly set out the activities which the Charity undertakes for the public benefit. The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity.

**Our Aim**

FirstLight Trust is a grass-roots, community-based charity which supports Veterans locally, where they live. By providing a portal on the street with hub/cafes FirstLight offers easy 'physical' access points – that vital first step - for Veterans, many of whom have lost their way; are suffering from mental distress which can lead to debt, the break-up of relationships, homelessness and an ever-decreasing sense of worth and value. In this 'space', internet solutions often do not work; it is the personal interaction that is needed and works so effectively. Our hubs create a place to connect again, a destination for those who have no idea where to go or where to find the relevant support, and that vital first step. They are staffed by empathetic, trained colleagues whose aim is to give physical, emotional and psychological aid, tailored to each individual: it might be accessing housing, helping deal with depression and/or post-traumatic stress disorder, providing vocational courses, helping and informing partners and families or simply providing a place to drop in for tea or coffee and a chat. The aim is to support each individual back into their community and a better life and to enable them, as soon as they have "found their feet" to start to self-manage their own lives.

Underpinning the work that FirstLight carries out are six core values:

- i. Veterans' needs (not neediness) drive the Charity's focus and work.
- ii. Enabling - we enable Veterans to achieve their personal goals and aspire to live a happy and productive life;
- iii. Influential - we draw strength from the voices of Veterans, and ensure that those voices are heard;
- iv. Dynamic - we are innovative and driven by results and constantly deliver for the Veterans;
- v. Caring - we are passionate about what we do and care about each individual;
- vi. Expert – many of us are Veterans or have an Armed Forces background so are authoritative, trusted and quality oriented.

The year 2018/19 saw the opening of our first hub in Scotland in Hawick, The Borders, and our 6<sup>th</sup> UK hub in Hereford; with these came a substantial increase in the number of Veterans and their families seeking support.

**REPORT OF THE TRUSTEES**

---

**Our Aim (continued)**

It has been highlighted in previous reports, and bears repeating, that there is a wide-spread mental health crisis looming on our high streets and in society; and it is a problem that we interact with daily. Much of this crisis is exacerbated by isolation with loneliness (and loss of purpose) underpinning many of the problems that Veterans face. The café hubs provide a vital antidote to this. Not only do they provide the complex support that Veterans require but they also provide the vital and often under-estimated 'soft support' of a safe place, friendship, warmth and humour, a meeting place for those wounded internally and externally, and for those who are whole. The healing and far reaching effects of taking time out to listen and to share a "brew" cannot be underestimated. The old adage of 'a problem shared is a problem halved' is truer than ever before.

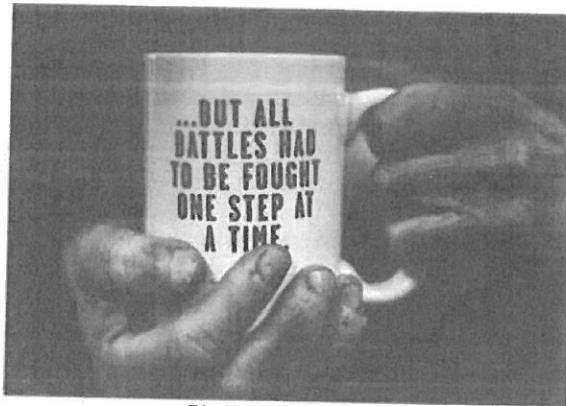


Photo by Rob Leyland

**STRATEGIC REPORT**

**ACHIEVEMENTS AND PERFORMANCE**

**Main objectives for the year ending March 31 2019**

2017/18 saw a rapid expansion of the charity, with the result that it was decided that 2018/19 would be a year of consolidation (once Hawick and Hereford were opened). In effect we:

- Consolidated working with organisations who refer into and work with us: in particular, Citizen's Advice (with whom we created a 3-year Moneywatch programme with Libor funding); Royal British Legion who are the umbrella organisation for Aged Veteran Funding FirstLight received from the MoD. This work is ongoing.
- Further developed events/funding streams that provide much needed unrestricted funding for FirstLight: Soldier 30:30; Stress Down Day; the Vitesse event at Goodwood and a major fundraising dinner.
- Further developed and expanded programmes and activities delivered from our café hubs that treat complex trauma, debt, loneliness and isolation. This included working with local schools, cycling clubs, gardening groups.

It is encouraging to look back on the year and see that the aims and objectives we set out for 2017/18 have, on the whole, been achieved.

2018/19 saw increased public acknowledgement of the mental health problems facing a percentage of Veterans. There was intensive reporting of suicides, and the negative side of mental ill health. Sadly, there was little reported to balance the perception of Veterans behaviour being 'mad, bad and sad', and given that FirstLight supports a high percentage of the 4% of Veterans that it is generally agreed have fallen through the charitable 'net' it is important that much of the good work that FirstLight does should be brought to the public's attention. Perception and understanding around mental health (particularly in Veterans) is changing but it takes time; and the increasing pressure of KPI's, reporting, and impatience means that the time involved in supporting people whose lives need to change is often under estimated. Combine this with the withdrawal of grass roots charitable involvement as funding is cut, public perception of need (currently no Afghanistan or Iraq conflict) diminishes, and the impact of opiates (both illegal and legal) on mental health and it is no wonder that the problem has become complex.

**FIRSTLIGHT TRUST  
(A Company Limited by Guarantee)**

**REPORT OF THE TRUSTEES**

---

**Main objectives for the year ending March 31 2019 (continued)**

Part of the consolidation FirstLight Trust has and is undertaking is a reframing of the management team. As the charity moves into 2019/20 the management structure will be developed to provide more effective support for the work within the café hubs, with additional training for colleagues and the further development of outreach.

2018/19 saw:

1. Trustee Board evolution

- Lady Jane Grosvenor stepped down as Chair of the Board on 5 March 2019 and then stepped down as a trustee on 3 December 2019. A small paragraph in the annual report and accounts seems too little in the way of appreciation for what Lady Jane oversaw, supported and helped the charity achieve during her time as trustee. She has been simply, amazing. We wish her all the very best in the future.
- Kate Schroder MBE stepped down from the Board in February 2019 having overseen some much needed work around the mental health support that FirstLight was delivering.
- Dan Ilett joined the Board in January 2019 but had to step down in February 2019 due to heavy work commitments.
- James Bowden re-joined the Board in September 2019

2. Management

An organisation is only as good as its people, and at FirstLight we have some excellent colleagues – those who independently advise us, and those who form part of our more permanent management team. Without them FirstLight would not be able to deliver the support it does.

- FirstLight's management team included:
  - Steve Alexander, national support co-ordinator
  - Mark Haig, PHP Active, independent advisor with a background in public health; the impetus behind many of the national links with clubs, associations and providing healthy activities towards a better life
  - Louise Hanks; People Savi, independent HR advisor and recruiter, supporting and implementing the concept of upside down management (and so much more)
  - Ian Timmins, who has worked not only as our bid writer for a number of years, but has also liaised with the hub co-ordinators and support colleagues to develop the activities, projects and support pathways that we deliver.
  - Sun Tui; IFEEL Qualifications Ltd, IFEEL and Dare to Live Ltd, independent advisor and therapist for complex trauma.
  - Nicola Watts, national hub co-ordinator who assists in creating and developing the hubs and recruits and supports the work colleagues to carry out within the hubs (as well as providing the standard by which all cakes and baking are measured!).

3. The café/hubs

The aim of our café/hubs has always been as a meeting place for communities; where Veterans and those we support have a place to interact within the wider community; where making friends, taking time out, listening, enjoying tea, coffee and cake become an important part of daily life. It has been successful beyond anything that we intended with our hubs supporting over 35,000 Veteran visits a year, conservatively.

**FIRSTLIGHT TRUST**  
**(A Company Limited by Guarantee)**

**REPORT OF THE TRUSTEES**

---

Gosport

Gosport continues to provide increasing number of activities for Veterans and their families. Now into its 2<sup>nd</sup> year, the café/hub is well embedded into community life and has created excellent relationships with the local schools, clubs and businesses.

Hereford

Hereford opened its doors unofficially in February 2019 and then officially in July 2019. Positioned in Broad Street opposite the Cathedral, the café hub has been extremely busy from day one. The support required here would, at the moment, appear to be primarily around homelessness and families.

Lancaster

In October 2018 the Lancaster hub provided a team to participate in Exmoor Solder 30:30. To say that it transformed the event for those taking part within and outside FirstLight is not too strong a statement. It provided both a challenge to the FirstLight team (who did brilliantly on little sleep and differing levels of fitness) and an inspiration to those who came from all over the UK to yomp upwards of 30 kilometres with 30 kilos on their back in weather that started with hail and ended with gales (and a superb supper in the village hall).

Redcar

Redcar continues to prove exceptionally challenging with the economic environment showing no signs of improving. Despite this challenge FirstLight is committed, 100% to working in the town and is exploring all avenues to increase Veteran engagement over and above the provision of debt advice through the Moneywatch programme, and activities through the Aged Veterans Fund.

Scarborough

The move to new premises at 64 Newborough, Scarborough proved challenging and was completed in April 2018, some months behind schedule. There have been a number of issues relating to the property, but the hub has thrived with an increasing number of Veterans accessing support. The Outreach provided by colleagues in Scarborough is proving particularly effective and partnership working with the British Legion, Citizen's Advice, and the local housing associations is solving problems around debt and homelessness in particular.

Scotland - Hawick

The Hawick café hub consolidated its position at the heart of its community during 2018/19 and saw a steady flow of Veterans using its premises. Funding has been sought and achieved for a support worker position as the need to provide more complex support has become imperative. Moving into 2019/20 it is expected that Hawick will become central to the outreach work and complex support that is vital for Veterans in a particularly challenging geographical area – the Borders of Scotland.

1. Funding Streams

If 2017/18 funding within the charitable sector proved challenging it was no easier in 2018/19 with funding income declining across the sector as a whole. This has seen the start of the withdrawal of services and support, which whilst not unexpected has a knock on effect for FirstLight. This trend has continued throughout 2019 with more Veterans self-referring into the café hubs as their other avenues of support dry up.

Despite this, FirstLight's income has increased. This is through a mixture of funding bids and donations, as well as the hard work of our hub co-ordinators as they publicise the work of the charity within their communities. Fund raising is an art with many elements, and bid writing is no exception. With 6 café hubs providing complex support to '00s of Veterans and soft support to '000s the demands on funds is growing not diminishing.

Activities and support are developed within the hub through collaboration between the support co-ordinators, the hub co-ordinators and management. A vital component of this structure is the work that Ian Timmins carries out; by working to consolidate what works within a hub, fund it and audit it, a blue print is then provided (with local tweaking) for a second hub and then a third. Without this consolidation of purpose with appropriate funding the café hubs would be unable to deliver the support they are so well known for.

Whilst we are not a volunteer based organisation, the management team give very generously of their time and effort, and manage to deliver superb support, through our network of partners, on very little funding. We are very proud to be able to do this; our administration costs are minimal with the majority of funds being spent on supporting Veterans.

**FIRSTLIGHT TRUST**  
**(A Company Limited by Guarantee)**

**REPORT OF THE TRUSTEES**

---

We have had some excellent funding support from individual donors, trusts and foundations, who have believed in the work we are doing and our approach. We are hugely grateful to them. FirstLight works in co-operation with other organisations, often those outside the Armed Forces sector. We punch well above our weight due to our way of working. We keep our costs lean, but deliver £100,000s of support by enabling other organisations to deliver excellence in their turn; at its best collaboration is a 2-way street enabling organisations to improve what and how they work and deliver real value for money. We do not just signpost, but actively support Veterans in making appointments, working on solutions to problems, and finding the best assistance we can. But there is always more to do.

**FINANCIAL REVIEW**

During the year the Charity raised funds totalling £613,015 (2018: £552,844) from donations and sales within the charity shop and the hubs. Expenditure in the year amounted to £632,620 (2018: £582,175). A large proportion of costs relate to wages for colleagues for Outreach work within the FirstLight Trust hubs. Our colleagues in these positions carry out vital work; they are sympathetic to the behaviour and needs of the Veterans providing an empathetic ear, providing and teaching social skills, vocational skills and frequently assisting with much needed help. They have all been provided with, or are in the process of gaining mental health awareness training as well as support and training around addictions, and brain injury.

The fund balances carried forward at 31 March 2019 were £28,589 (2018: £48,194). These are made up of a restricted fund balance of £nil (2018: £7,381) and unrestricted funds totalling £28,589 (2018: £40,813).

**Reserves Policy**

At 31 March 2019 the charity held unrestricted funds of £28,589 (2018: £40,813). The Trustees recognise the imperative to establish reserves equating to approximately one month of expenditure, which is approximately £53,000 (2018: £95,000, two months expenditure). The trustees are actively seeking to increase reserves by reducing costs and increasing unrestricted funding.

The Trustees review the policy on an annual basis.

**Risk Management**

The Trustees have examined the major risks that the charity faces and confirm that systems have been established so that the necessary steps can be taken to manage those risks. The Trustees have considered the key risks and how they are to be mitigated and these are listed below:

1. Data breach: a bespoke, highly secure communications system has been designed. Robust policies regarding confidentiality, log ins, identification, record taking and keeping, and data protocols are being undertaken; all IT is being checked and updated with new security and protocols..
2. Breaching professional boundaries: policies concerning these areas are constantly being updated and refined. A FirstLight Trust manual, policies and procedures have all been produced and are held on an intranet system. In the meantime paper copies are held on all sites. Whistle blowing, stringent line management and support policies and procedures are all now integrated within the Charity with regular weekly and monthly update meetings being undertaken.
3. Inappropriate fund raising: FirstLight Trust does no cold calling, nor does it use outside agencies to raise funds. All fund raising is done either via our official bid writer and is targeted for specific purposes; or is co-ordinated at a local and/or regional level by FirstLight colleagues. Independent book-keeping is carried out by Ashby Berry Coulson and the end of year accounts are audited by Wilkins Kennedy. All monies are tracked through the bank accounts with an electronic and/or paper trail. Restricted funding and unrestricted funding is coded appropriately. FirstLight Trust is a member of the Fundraising Regulator.
4. Risk register: this is regularly updated with new risks being identified and then managed. The board reviews the register annually.
5. Funding shortfall; create and support an empathetic independent funding stream so that the Charity is not completely reliant on external funding streams to carry out operations. This is being developed through the hub sales and the creation of a variety of events that run throughout the year. Robust research and co-ordination of what is currently available through the statutory services and other charities ensures that there is no duplication of services and costs by FirstLight.



**FIRSTLIGHT TRUST**  
**(A Company Limited by Guarantee)**

**REPORT OF THE TRUSTEES**

---

**PLANS FOR FUTURE PERIOD**

**Objectives and Aims for 2019/20**

- Investigate and look to develop further collaborative working – particularly in the areas of outreach and families.
- Create programmes of activities to support Veterans and their families out into their local communities
- Look at ways of improving case and support work being carried out by FirstLight Trust
- Develop and support a management structure and training that incorporates the best of upside down management enabling those on the ground (within the café hubs) to deliver effective support to those who need it most – the Veterans.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Constitution**

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association. The company was incorporated on 24 September 2012 and registered with the Charity Commission on 25 October 2012.

**Trustees**

The Trustees, who are also directors for the purposes of the Companies Act who served during the period to date were:

Ida Beerhalter  
Dorinda Mary Wolfe Murray  
Lady Jane Grosvenor (resigned 3 December 2019)  
Simon Hodges  
James Bowden (appointed 14 May 2019)  
James Hayward (3 December 2019)  
Kate Schroder, MBE (resigned 5 February 2019)  
Gouy Hamilton – Fisher (resigned 24 November 2018)  
Daniel Ilett (appointed 03 January 2019, resigned 22 February 2019)

No member of the Trustees had any contract or arrangement of a material nature with the charitable company during the year under review other than disclosed in Note 18.

**Recruitment and Appointment of Members of the Trustees**

The number of Trustees shall be no less than two but not subject to a maximum.

The Founding Trustees shall when acting unanimously have the power to appoint and remove Trustees by written notification. (Due to the resignation of Gillian Taylor, OT and Founding Trustee in 2015 the articles have been amended to allow the one remaining Founding Trustee to appoint and remove Trustees by written notification).

A member of the Trustees may resign at any time by serving written notice to the Charity.

**FIRSTLIGHT TRUST  
(A Company Limited by Guarantee)**

**REPORT OF THE TRUSTEES**

---

**Members of the Trustees – Induction & Training**

New members of the Trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee, the strategies, and recent financial performance. They are encouraged to visit the Charity's bases and introduced to those who run its operations and who work on 'the front line'.

Trustee members are professionals in their own fields who offer the broad mix of skills required by the Charity and are familiar with their responsibilities and the practical work of the Charity.

**Organisation**

The Trustees must meet at least twice a year but prefer to meet every 12 weeks either in person or by conference calling. All the Trustees are emailed with regular updates on what is happening within the Charity between Trustee meetings. All decisions on the strategic direction and policy of the Charity are made by the Trustees. The day to day management of the Charity is delegated to Dorinda Wolfe Murray. If any major decisions are required to be made between Trustee meetings then the Trustees are contacted via email/telephone and the decision is recorded and duly noted.

The Trustees have been active in ensuring that their skills for serving the organizations goals are up to date and as the needs of the Veterans change making sure that their profiles reflect the skill set required.

**Key Management Personnel Remuneration**

The Trustees consider the Board of Trustees and the executive director as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in note 17 to the accounts.

Trustees are required to disclose all relevant interests and register them with the executive director and in accordance with the Trust's policy withdraw from decisions where a conflict of interest arises.

Since the Charity was set up in 2012 the Executive Director/Founding Trustee has taken no salary, although expenses have been paid. As the Charity has grown and expanded this function has become more and more time consuming. Given the need for policies and procedures to be embedded throughout the charity appropriately, particularly as it expands, it was decided that the Executive Director, Dorinda Wolfe Murray, should be paid a salary to carry out this consulting work. An initial annual fee of £24,000 was agreed by all the Trustees and minuted.

Wages paid to key personnel are in line with what is paid for the relevant expertise in the relevant sector. Research is carried out by People Savi to ensure that wages are commensurate with abilities and with the work of the charity.

**FIRSTLIGHT TRUST**  
**(A Company Limited by Guarantee)**

**REPORT OF THE TRUSTEES**

---

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees (who are also directors of FirstLight Trust for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 Companies Act 2006 and Trustee Investment (Scotland) Act 2005. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

By Order of the Board on .....12/12/19.....

**Dorinda Wolfe Murray** ✓  
Trustee

**James Bowden**  
Trustee

**FIRSTLIGHT TRUST  
(A Company Limited by Guarantee)**

**INDEPENDENT EXAMINERS REPORT TO THE MEMBERS**

---

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2018 which are set out on pages 11 to 24.

**Responsibilities and basis of report**

The charity's trustees (who are also the directors of the company for the purposes of company law) 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. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 any 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**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 that in any material respect:

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

C Cooper (FCCA)  
For and on behalf of Wilkins Kennedy  
Greytown House, 221/227 High Street  
Orpington, Kent, BR6 0NZ

Date 17/2/15

**FIRSTLIGHT TRUST**  
**(A Company Limited by Guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**Income and Expenditure Account**

|  | Notes | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Year to 31<br>March 2019<br>£ | Year to 31<br>March 2018<br>£ |
|--|-------|----------------------------|--------------------------|-------------------------------|-------------------------------|
| <b>Income from</b>   |       |                            |                          |                               |                               |
| Donations  | 2     | 236,822                    | 179,131                  | 415,953                       | 274,399                       |
| Grants   | 3     | 7,505                      | 116,072                  | 123,577                       | 142,981                       |
| Charitable activities                                      | 4     | 73,485                     | -                        | 73,485                        | 135,437                       |
| Investment income  |       | -                          | -                        | -                             | 27                            |
| <b>Total income</b>  |       | <b>317,812</b>             | <b>295,203</b>           | <b>613,015</b>                | <b>552,844</b>                |
| <b>Expenditure on</b>                                      |       |                            |                          |                               |                               |
| <b>Charitable activities:</b>                              |       |                            |                          |                               |                               |
| Raising funds  |       | 87,019                     | -                        | 87,019                        | 59,812                        |
| Charitable activities                                      |       | 243,017                    | 302,584                  | 545,601                       | 522,363                       |
| <b>Total expenditure</b>                                   | 5     | <b>330,036</b>             | <b>302,584</b>           | <b>632,620</b>                | <b>582,175</b>                |
| <b>Net movement in funds</b>                               |       | <b>12,224</b>              | <b>7,381</b>             | <b>19,605</b>                 | <b>(29,331)</b>               |
| <b>Balance brought forward as Reported at 1 April 2018</b> |       | 40,813                     | 7,381                    | 48,194                        | 77,525                        |
| <b>Balance carried forward at 31 March 2019</b>            |       | <b>28,589</b>              | <b>-</b>                 | <b>28,589</b>                 | <b>48,194</b>                 |

All transactions are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

**FIRSTLIGHT TRUST**  
**(A Company Limited by Guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**Comparative Income and Expenditure Account**  
**For the Year Ended 31 March 2018**

|  | Notes | Unrestricted Funds | Unrestricted Funds | Restricted Funds           |
|--|-------|--------------------|--------------------|----------------------------|
|  | Notes | £                  | £                  | Year to 31 March 2018<br>£ |
| <b>Income from</b>   |       |                    |                    |                            |
| Donations  | 2     | 124,549            | 149,850            | 274,399                    |
| Grants   | 3     | 45,918             | 97,063             | 142,981                    |
| Charitable activities                                      | 4     | 135,437            | -                  | 135,437                    |
| Investment income  |       | 27                 | -                  | 27                         |
| <b>Total income</b>  |       | <b>305,931</b>     | <b>246,913</b>     | <b>552,844</b>             |
| <b>Expenditure on</b>                                      |       |                    |                    |                            |
| <b>Charitable activities:</b>                              |       |                    |                    |                            |
| Raising funds  |       | 59,812             | -                  | 59,812                     |
| Charitable activities                                      |       | 272,393            | 249,970            | 522,363                    |
| <b>Total expenditure</b>                                   | 5     | <b>332,205</b>     | <b>249,970</b>     | <b>582,175</b>             |
| <b>Net movement in funds</b>                               |       | <b>(26,274)</b>    | <b>(3,057)</b>     | <b>(29,331)</b>            |
| <b>Balance brought forward as Reported at 1 April 2017</b> |       | 67,087             | 10,438             | 77,525                     |
| <b>Balance carried forward at 31 March 2018</b>            |       | <b>40,813</b>      | <b>7,381</b>       | <b>48,194</b>              |

**FIRSTLIGHT TRUST**  
**(A Company Limited by Guarantee)**

Company number : 08226711  
**BALANCE SHEET**  
**AS AT 31 MARCH 2019**

|  | Note | 2019          |               | 2018          |               |
|--|------|---------------|---------------|---------------|---------------|
|  |      | £             | £             | £             | £             |
| <b>Fixed Assets</b>                          |      |               |               |               |               |
| Tangible assets                              | 10   |               | 87,200        |               | 70,103        |
| <b>Current Assets</b>                        |      |               |               |               |               |
| Debtors                                      | 11   | 10,655        |               | 20,714        |               |
| Cash at bank and in hand                     |      | 4,785         |               | 22,227        |               |
|  |      | <u>15,440</u> |               | <u>42,941</u> |               |
| <b>Creditors:</b>                            |      |               |               |               |               |
| Amounts falling due within one year          | 12   | (43,857)      |               | (57,156)      |               |
| <b>Net Current Assets</b>                    |      |               |               |               |               |
|  |      |               | (28,417)      |               | (14,215)      |
| <b>Creditors:</b>                            |      |               |               |               |               |
| Amounts falling due after more than one year | 13   |               | (30,194)      |               | (7,694)       |
| <b>Net Assets</b>                            |      |               |               |               |               |
|  |      |               | <u>28,589</u> |               | <u>48,194</u> |
| <b>Funds</b>                                 |      |               |               |               |               |
| Unrestricted funds                           |      |               | 28,589        |               | 40,813        |
| Restricted funds                             | 14   |               | -             |               | 7,381         |
|  |      |               | <u>28,589</u> |               | <u>48,194</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2018.

The members have not required the charitable company to obtain an audit of its financial statements for the period ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The Council of Management acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which 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 loss 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.

The financial statements were approved by the Trustees on 12 December 2018 and were signed on their behalf by:

**Dorinda Wolfe Murray**  
Trustee

**James Bowden**  
Trustee

**FIRSTLIGHT TRUST**  
**(A Company Limited by Guarantee)**

**CASHFLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2019**

|   | Notes | 2019<br>£       | 2018<br>£       |
|---|-------|-----------------|-----------------|
| Cash flow from operating activities               | 17    | 15,516          | 41,967          |
| <b>Net cash flow from operating activities</b>    |       | <u>15,516</u>   | <u>41,967</u>   |
| <b>Cash flow from investing activities</b>        |       |                 |                 |
| Purchase of tangible fixed assets                 |       | (55,458)        | (46,499)        |
| Trustee loan                                      |       | 22,500          | 12              |
| Interest received                                 |       | -               | 27              |
| <b>Net cash flow from investing activities</b>    |       | <u>(32,958)</u> | <u>(46,460)</u> |
| <b>Net increase in cash and cash equivalents</b>  |       | (17,442)        | (4,493)         |
| <b>Cash and cash equivalents at 01 April 2018</b> |       | 22,227          | 26,720          |
| <b>Cash and cash equivalents at 31 March 2019</b> |       | <u>4,785</u>    | <u>22,227</u>   |
| <b>Cash and cash equivalents consists of:</b>     |       |                 |                 |
| Cash at bank and in hand                          |       | 4,785           | 22,227          |
| <b>Cash and cash equivalents at 31 March 2019</b> |       | <u>4,785</u>    | <u>22,227</u>   |



**FIRSTLIGHT TRUST**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

---

**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation**

FirstLight Trust is a company limited by guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are set out on page 2.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015 as updated by Update Bulletin 1.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The charitable company has taken advantage of the exemption under section 399 of the Companies Act 2006 not to prepare consolidated accounts, on the basis that the group of which this is the parent qualifies as a small group. The financial statements present information about the charitable company as an individual entity and not about its group.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**1.3 Income**

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Voluntary income including donations is included in full in the Statement of Financial Activities when receivable.

The charity receives grants in respect of its activities. Income from grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Charitable Activity Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is included when receivable.

**1.4 Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds are those costs incurred in attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

**FIRSTLIGHT TRUST**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

---

**1.5 Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 5.

**1.6 Funds accounting**

Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when donors specify the purpose for which income can be used.

**1.7 Tangible fixed assets**

All assets costing more than £250 have been capitalised and are depreciated on a straight line basis from the financial year after acquisition.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost of each asset on a straight-line basis over its useful life, as follows:

Fixtures and Fittings 25%

**1.8 Financial instruments**

The company only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the company and their measurement basis are as follows.

Financial assets

Trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank is classified as a basic financial instrument and is measured at face value.

Financial liabilities

Trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition.

Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

**1.9 Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**1.10 Cash at bank and in hand**

Cash at bank and in hand are short-term, highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of changes in value.

**1.11 Taxation**

The company is a registered charity and is therefore entitled to the exemptions from corporation tax afforded by section 505 of the Income and Corporation Taxes Act 1988. Accordingly, there is no corporation tax charge in these financial statements.

**FIRSTLIGHT TRUST**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

---

**1.12 Leasing Commitments**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

**1.13 Going concern**

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**1.14 Judgements and key sources of estimation uncertainty**

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

*Useful economic lives of tangible assets*

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 8 for the carrying amount of the property plant and equipment, and note 1.6 for the useful economic lives for each class of assets.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**FIRSTLIGHT TRUST**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**2. INCOME FROM DONATIONS**

|   | Unrestricted<br>2019<br>£ | Restricted<br>2019<br>£ | Total<br>2019<br>£ | Total<br>2018<br>£ |
|---|---------------------------|-------------------------|--------------------|--------------------|
| Donations from Individuals                  | 150,799                   | 47,500                  | 198,299            | 62,960             |
| Anglo-American Charitable Foundation        | 61,273                    | -                       | 61,273             | 37,736             |
| Martin Lewis                                | -                         | 35,000                  | 35,000             | -                  |
| Annington Management                        | -                         | 35,000                  | 35,000             | 1,500              |
| Westminster Foundation                      | -                         | 11,427                  | 11,427             | 49,153             |
| Deloitte LLP                                | 9,750                     | -                       | 9,750              | -                  |
| Clive & Sylvia Richards Char                | -                         | 8,000                   | 8,000              | -                  |
| Tees Valley Community Foundation            | -                         | 6,090                   | 6,090              | 1,000              |
| Capstar Advisers                            | 5,000                     | -                       | 5,000              | -                  |
| E F Bulmer Benevolent Fund                  | -                         | 5,000                   | 5,000              | -                  |
| Oxford Place                                | 5,000                     | -                       | 5,000              | -                  |
| Santander - IT                              | -                         | 5,000                   | 5,000              | -                  |
| Schroder Charity Trust                      | -                         | 5,000                   | 5,000              | -                  |
| The Eveson Charitable Trust                 | -                         | 5,000                   | 5,000              | -                  |
| The Oliver Borthwick Memorial Trust         | -                         | 5,000                   | 5,000              | -                  |
| Troy Cen Ltd                                | 5,000                     | -                       | 5,000              | -                  |
| The Uteley Family Charitable Trust          | -                         | 4,140                   | 4,140              | -                  |
| Souter Charitable Trust                     | -                         | 3,000                   | 3,000              | -                  |
| David Harris Properties (donation)          | -                         | 2,250                   | 2,250              | -                  |
| Harmonic Limited                            | -                         | 1,000                   | 1,000              | -                  |
| Lloyds Bank Foundation                      | -                         | 384                     | 384                | -                  |
| The Fishermen's Mission                     | -                         | 240                     | 240                | -                  |
| R Clarke & G Buxton Charitable Trust        | -                         | 100                     | 100                | -                  |
| ABF The Soldiers Charity                    | -                         | -                       | -                  | 20,000             |
| Albert Hunt Trust                           | -                         | -                       | -                  | 2,000              |
| Anne Duchess of Westminster                 | -                         | -                       | -                  | 2,500              |
| Dowager Countess Eleanor PeelTrust          | -                         | -                       | -                  | 10,000             |
| George Cadbury Fund                         | -                         | -                       | -                  | 500                |
| Jack Brunton Charitable Trust               | -                         | -                       | -                  | 2,000              |
| Lt Col Cohen Charitable Trust               | -                         | -                       | -                  | 20,000             |
| Martha Thorn Charitable Trust               | -                         | -                       | -                  | 3,000              |
| Middlesbrough & Teeside Philanthropic Trust | -                         | -                       | -                  | 3,000              |
| Normanby Charitable Trust                   | -                         | -                       | -                  | 3,000              |
| Rothley Trust                               | -                         | -                       | -                  | 1,250              |
| RS Brownless Charitable Trust               | -                         | -                       | -                  | 200                |
| Sinus Minerals Foundation                   | -                         | -                       | -                  | 2,800              |
| Sir James Knott Trust                       | -                         | -                       | -                  | 5,000              |
| Stone King Foundation                       | -                         | -                       | -                  | 200                |
| The Clothworkers Foundation                 | -                         | -                       | -                  | 18,000             |
| The Grocers Charity                         | -                         | -                       | -                  | 5,600              |
| The Gyll-Leng Charitable Trust              | -                         | -                       | -                  | 3,000              |
| The Hospital of God at Greatham             | -                         | -                       | -                  | 1,000              |
| The Rowlands Trust                          | -                         | -                       | -                  | 3,000              |
| The Screwfix Foundation                     | -                         | -                       | -                  | 5,000              |
| The Veterans Foundation                     | -                         | -                       | -                  | 8,000              |
| Vardy Foundation                            | -                         | -                       | -                  | 3,000              |
|   | <u>236,822</u>            | <u>179,131</u>          | <u>415,953</u>     | <u>274,399</u>     |

**FIRSTLIGHT TRUST**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**3. INCOME FROM GRANTS**

|  | Unrestricted<br>2019<br>£ | Restricted<br>2019<br>£ | Total<br>2019<br>£ | Total<br>2018<br>£ |
|--|---------------------------|-------------------------|--------------------|--------------------|
| Royal British Legion                     | -                         | 44,658                  | 44,658             | 76,563             |
| Ministry of Defence                      | -                         | -                       | -                  | 40,418             |
| National Citizens Advice                 | -                         | 21,957                  | 21,957             | -                  |
| NHS Scarborough                          | 7,505                     | 12,500                  | 20,005             | 10,000             |
| NACAB                                    | -                         | 21,957                  | 21,957             | -                  |
| RAF Benevolent Fund                      | -                         | 10,000                  | 10,000             | -                  |
| NYCC Stronger Communities                | -                         | -                       | -                  | 15,000             |
| Scottish Borders Council community grant | -                         | 5,000                   | 5,000              | -                  |
| Yorkshire Coast Homes                    | -                         | -                       | -                  | 500                |
| Hawick Hub                               | -                         | -                       | -                  | 500                |
|  | <u>7,505</u>              | <u>116,072</u>          | <u>123,577</u>     | <u>142,981</u>     |

**4. INCOME FROM CHARITABLE ACTIVITIES**

|                 | Total<br>2019<br>£ | Total<br>2018<br>£ |
|-----------------|--------------------|--------------------|
| Shop sales      | 63,498             | 61,433             |
| Recycling sales | 521                | 1,340              |
| Cafe            | -                  | 64,668             |
| Fundraising     | 9,466              | 7,996              |
|                 | <u>73,485</u>      | <u>135,437</u>     |

The Café income is now recorded within a separate subsidiary company, see note 9.

**5. ANALYSIS OF CHARITABLE EXPENDITURE**

|                       | Unrestricted<br>2019 | Restricted<br>2019 | Total<br>2019  | Total<br>2018  |
|-----------------------|----------------------|--------------------|----------------|----------------|
| <b>Direct Costs</b>   |                      |                    |                |                |
| Raising Funds         | 76,066               | -                  | 76,066         | 54,516         |
| Charitable Activities | -                    | 253,054            | 253,054        | 257,580        |
| <b>Support Costs</b>  |                      |                    |                |                |
| Raising Funds         | 11,038               | -                  | 11,038         | 5,296          |
| Charitable Activities | 242,932              | 49,530             | 292,462        | 264,783        |
|                       | <u>330,036</u>       | <u>302,584</u>     | <u>632,620</u> | <u>582,175</u> |

**FIRSTLIGHT TRUST**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**5. ANALYSIS OF CHARITABLE EXPENDITURE (continued)**

|                                 | Staff<br>Costs | Direct<br>Costs | Support<br>Costs | Total<br>31 March<br>2019 | Total<br>31 March<br>2018 |
|---------------------------------|----------------|-----------------|------------------|---------------------------|---------------------------|
|                                 | £              | £               | £                | £                         | £                         |
| Raising funds                   | 9,127          | 66,939          | 10,953           | 87,019                    | 59,812                    |
| Training projects               | 22,814         | -               | 27,378           | 50,192                    | 31,313                    |
| Outreach work                   | 177,948        | 11,067          | 213,548          | 402,563                   | 199,532                   |
| Local projects                  | 41,066         | 159             | 49,281           | 90,506                    | 42,971                    |
| Primary Purpose Trading         | -              | -               | -                | -                         | 248,547                   |
| <b>Total resources expended</b> | <u>250,955</u> | <u>78,165</u>   | <u>301,160</u>   | <u>630,280</u>            | <u>582,175</u>            |

All costs are allocated between the expenditure categories noted above on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, for example, time spent.

Primary purpose trading is now recorded within a separate subsidiary company, see note 9.

**6. SUPPORT COSTS**

|                                 | Total<br>31 March<br>2019 | Total<br>31 March<br>2018 |
|---------------------------------|---------------------------|---------------------------|
|                                 | £                         | £                         |
| Sundry                          | 29,965                    | 10,522                    |
| Premises Expenses               | 84,819                    | 56,369                    |
| Light & Heat                    | 15,732                    | 11,608                    |
| Travel and subsistence          | 20,990                    | 22,766                    |
| Printing postage and stationary | 4,748                     | 4,489                     |
| Insurance                       | 3,622                     | 3,341                     |
| Advertising                     | 8,245                     | 10,622                    |
| Internet and Telephone          | 8,611                     | 14,065                    |
| Repairs & small equipment       | 14,130                    | 44,379                    |
| Depreciation                    | 38,361                    | 17,333                    |
| Bank charges                    | 2,268                     | 2,648                     |
| Consultancy                     | 26,952                    | 12,948                    |
| HR Support                      | 15,692                    | 21,927                    |
| Governance costs                | 27,025                    | 31,766                    |
|                                 | <u>301,160</u>            | <u>264,783</u>            |

**7. GOVERNANCE COSTS**

|  | Total<br>31 March<br>2019 | Total<br>31 March<br>2018 |
|--|---------------------------|---------------------------|
|  | £                         | £                         |
| Legal and professional fees              | 23,025                    | 27,506                    |
| Independent examination and accounts fee | 4,000                     | 4,260                     |
|  | <u>27,025</u>             | <u>31,766</u>             |

**FIRSTLIGHT TRUST**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**8. STAFF COSTS AND TRUSTEE REMUNERATION**

|                    | 2019<br>£      | 2018<br>£      |
|--------------------|----------------|----------------|
| Wages and Salaries | 229,152        | 203,959        |
| Employers NI       | 19,257         | 8,442          |
| Employers pension  | 2,546          | 275            |
|                    | <u>250,955</u> | <u>212,676</u> |

The average monthly number of employees during the year was: 25                      16

No employees earn over £60,000 during the year (2018: none)  
 See note 15 for transactions with Trustees

The key management personnel comprise of those listed on page 1. The total employments benefits including employer pension contributions of key management personnel were £63,198 (2018: £25,423).

**9. SUBSIDIARY UNDERTAKING**

The Charity has a wholly owned subsidiary, Firstlight Trading Limited, incorporated in the UK. The company is incorporated in the UK and the Charity owns its 1 Ordinary Share Capital. The principal activity of the company is to run the Café on behalf of the Charity. The Charity and the subsidiary are only a small group and have taken the exemption not to prepare consolidated accounts.

| <b>First Trading Limited</b> | 2019<br>£                   | 2018<br>£                   |
|------------------------------|-----------------------------|-----------------------------|
| Revenue                      | 186,633                     | -                           |
| Cost of Sales                | 54,314                      | -                           |
|                              | <u>                    </u> | <u>                    </u> |
| Gross Profit                 | 132,319                     | -                           |
| Administrative Expenses      | 132,325                     | -                           |
|                              | <u>                    </u> | <u>                    </u> |
| Loss for the Year            | (6)                         | -                           |
|                              | <u>                    </u> | <u>                    </u> |

The assets and liabilities of Firstlight Trading were:

|                     |                             |                             |
|---------------------|-----------------------------|-----------------------------|
| Current Assets      | -                           | 1                           |
| Current Liabilities | (5)                         | -                           |
|                     | <u>                    </u> | <u>                    </u> |
| Net Assets          | (5)                         | 1                           |
|                     | <u>                    </u> | <u>                    </u> |
| Represented by:     |                             |                             |
| Share Capital       | 1                           | 1                           |
| Reserves            | (6)                         | -                           |
|                     | <u>                    </u> | <u>                    </u> |
|                     | (5)                         | 1                           |
|                     | <u>                    </u> | <u>                    </u> |

**FIRSTLIGHT TRUST**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

| 10. TANGIBLE FIXED ASSETS                        | <b>Fixtures and Fittings<br/>£</b> |                |
|--|------------------------------------|----------------|
| <b>Cost</b>                                      |                                    |                |
| As at 1 April 2018                               |                                    | 101,252        |
| Additions  |                                    | 55,458         |
| <b>At 31 March 2019</b>                          |                                    | <b>156,710</b> |
| <b>Depreciation</b>                              |                                    |                |
| As at 1 April 2018                               |                                    | 31,149         |
| Depreciation charge for the year                 |                                    | 38,361         |
| <b>At 31 March 2019</b>                          |                                    | <b>69,510</b>  |
| <b>Net Book Value</b>                            |                                    |                |
| <b>At 31 March 2019</b>                          |                                    | <b>87,200</b>  |
| <b>At 31 March 2018</b>                          |                                    | <b>70,103</b>  |
| <br>   |                                    |                |
| <b>11. DEBTORS</b>                               | <b>2019</b>                        | <b>2018</b>    |
|  | <b>£</b>                           | <b>£</b>       |
| Other debtors                                    | 10,655                             | 20,714         |
|  | <u>10,655</u>                      | <u>20,714</u>  |
| <br>   |                                    |                |
| <b>12. CREDITORS:</b>                            |                                    |                |
| <b>AMOUNTS FALLING DUE WITHIN ONE YEAR</b>       | <b>2019</b>                        | <b>2018</b>    |
|  | <b>£</b>                           | <b>£</b>       |
| Trade Creditors                                  | 14,147                             | 24,017         |
| Social security and other taxes                  | 10,537                             | 13,012         |
| Other creditors and accruals                     | 19,173                             | 20,127         |
|  | <u>43,857</u>                      | <u>57,156</u>  |
| <br>   |                                    |                |
| <b>13. CREDITORS:</b>                            |                                    |                |
| <b>AMOUNTS FALLING DUE GREATER THAN ONE YEAR</b> | <b>2019</b>                        | <b>2018</b>    |
|  | <b>£</b>                           | <b>£</b>       |
| Trustee loan (see Note 15)                       | 30,194                             | 7,694          |
|  | <u>30,194</u>                      | <u>7,694</u>   |



**FIRSTLIGHT TRUST**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**14. RESTRICTED FUNDS**

|                      | Balance at<br>31 March<br>2018<br>£ | Movement in Resources<br>Incoming<br>resources<br>£   | Outgoing<br>Resources<br>£ | Balance at<br>31 March<br>2019<br>£ |
|----------------------|-------------------------------------|---|----------------------------|-------------------------------------|
| London               | -                                   | 11,427  | 11,427                     | -                                   |
| FirstLight Café/hubs | -                                   | 193,778   | 193,778                    | -                                   |
| Outreach             | -                                   | 44,340  | 44,340                     | -                                   |
| Moving Forward       | 7,381                               | 44,658  | 52,039                     | -                                   |
| Soldier 3030         | -                                   | 1,000   | 1,000                      | -                                   |
|                      | <u>7,381</u>                        | <u>295,203</u>  | <u>302,584</u>             | <u>-</u>                            |
| London               |                                     | This is funding received for administrative and support office  |                            |                                     |
| FirstLight Café/hubs |                                     | This is funding received for capital and revenue costs in setting up the hub                            |                            |                                     |
| Outreach             |                                     | This is funding received for Veteran support, rehabilitation, aged Veteran's fund and transport         |                            |                                     |
| Moving Forward       |                                     | This is funding received from The Royal British Legion to aid in aged Veterans healthy living programme |                            |                                     |
| Soldier 3030         |                                     | This is funding received for exploring, creating and training around employment for individuals         |                            |                                     |

**Restricted Funds (continued)**

**Comparative restricted funds**

|                       | Balance at<br>31 March<br>2017<br>£ | Movement in Resources<br>Incoming<br>resources<br>£ | Outgoing<br>Resources<br>£ | Balance at<br>31 March<br>2018<br>£ |
|-----------------------|-------------------------------------|---|----------------------------|-------------------------------------|
| London                | -                                   | 5,700   | 5,700                      | -                                   |
| First Light Café/Hubs | 10,438                              | 136,250   | 146,688                    | -                                   |
| Outreach              | -                                   | 20,000  | 20,000                     | -                                   |
| Moving Forward        | -                                   | 76,563  | 69,182                     | 7,381                               |
| Soldier on            | -                                   | 8,400   | 8,400                      | -                                   |
|                       | <u>10,438</u>                       | <u>246,913</u>                                      | <u>249,970</u>             | <u>7,381</u>                        |

**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                       | Restricted<br>Funds<br>£ | Unrestricted<br>Funds<br>£ | Total<br>Funds<br>£ |
|-----------------------|--------------------------|----------------------------|---------------------|
| Tangible assets       | -                        | 87,201                     | 87,201              |
| Current assets        | -                        | 15,439                     | 15,439              |
| Current liabilities   | -                        | (43,857)                   | (43,857)            |
| Long term liabilities | -                        | (30,194)                   | (30,194)            |
|                       | <u>-</u>                 | <u>28,589</u>              | <u>28,589</u>       |

**FIRSTLIGHT TRUST**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)**

**Comparative analysis of net assets between funds**

|                       | <b>Restricted<br/>Funds<br/>£</b> | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Total<br/>Funds<br/>£</b> |
|-----------------------|-----------------------------------|-------------------------------------|------------------------------|
| Tangible assets       | -                                 | 70,103                              | 70,103                       |
| Current assets        | 7,381                             | 35,560                              | 42,941                       |
| Current liabilities   | -                                 | (57,156)                            | (57,156)                     |
| Long term liabilities | -                                 | (7,694)                             | (7,694)                      |
|                       | <u>7,381</u>                      | <u>40,813</u>                       | <u>48,194</u>                |

**16. SHARE CAPITAL**

The company is limited by guarantee and has no share capital. The liability of its members is limited to £1 per member.

**17. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|  | <b>2019<br/>£</b> | <b>2018<br/>£</b> |
|--|-------------------|-------------------|
| Net income / (expenditure) for 31 March 2019 | (19,605)          | (29,331)          |
| Bank interest                                | -                 | (27)              |
| Depreciation of tangible fixed assets        | 38,361            | 17,333            |
| Decrease/(Increase) in debtors               | 10,059            | 37,105            |
| Increase / (decrease) in creditors           | (13,299)          | 16,887            |
| Net cash flow from operating activities      | <u>15,516</u>     | <u>41,967</u>     |

**18. TRANSACTIONS WITH TRUSTEES**

During the year reimbursed expenditure amounting to £5,002 (2018: £8,199) was paid to Dorinda Wolfe Murray, a Trustee of the charity, for travel expenditure and purchases of goods for the charity. Dorinda Wolfe Murray has loaned the charity £22,500 (2018: £12) during the year leaving £30,194 (2018: £7,694) due at the year end, this is an interest free loan and is not due to be repaid within the next twelve months. During the year, Dorinda Wolfe Murray also invoiced the charity £10,000 (2018: £17,000) for developing fundraising partnerships, sourcing locations for hubs and creating a support network for Veterans with potential providers.

**FIRSTLIGHT TRUST**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**19. LEASE COMMITMENTS**

Total future minimum lease payments under non-cancellable operating leases are as follows:

|  | <b>Land and Buildings</b> |                |
|--|---------------------------|----------------|
|  | <b>2019</b>               | <b>2018</b>    |
|  | <b>£</b>                  | <b>£</b>       |
| Not later than one year                      | 35,533                    | 46,033         |
| Later than one and not later than five years | 77,222                    | 97,755         |
| More than five years                         | 45,000                    | 60,000         |
|  | <u>157,755</u>            | <u>203,788</u> |

**20. TAXATION**

The FirstLight Trust is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

**21. TRANSACTIONS IN SCOTLAND**

During the year the following transactions occurred in the hub at Hawick:

|             | <b>Charitable</b> | <b>Trading (note 9)</b> | <b>Total 2019</b> | <b>Total 2018</b> |
|-------------|-------------------|-------------------------|-------------------|-------------------|
| Income      | 14,926            | 32,874                  | 47,800            | 500               |
| Expenditure | 42,406            | 26,012                  | 68,418            | 500               |





**FirstLight Trust**  
Supporting veterans locally

**Equal Opportunities  
Policy  
September 2019**

## Principles

*“Value trust and respect ahead of command and control. FirstLight Trust is a family where people work together as friends, there will be no secrets or hierarchy, everyone’s role is to support each other. Some of us just have more responsibilities.”*

## Our commitment

The FirstLight Trust is committed to providing equal opportunities in employment and to avoiding unlawful discrimination in employment and against clients/ customers.

This policy is intended to assist the organisation to put this commitment into practice. Compliance with this policy should also ensure that individuals do not commit unlawful acts of discrimination.

Striving to ensure that the work environment is free of harassment and bullying and that everyone is treated with dignity and respect is an important aspect of ensuring equal opportunities in employment. The organisation has a separate dignity at work policy, which deals with these issues.

## The law

It is unlawful to discriminate directly or indirectly in recruitment or employment because of age, disability, sex, gender reassignment, pregnancy, maternity, race (which includes colour, nationality and ethnic or national origins), sexual orientation, religion or belief, or because someone is married or in a civil partnership. These are known as "protected characteristics".

Discrimination after employment may also be unlawful, e.g. refusing to give a reference for a reason related to one of the protected characteristics.

Colleagues should not discriminate against or harass a member of the public in the provision of services or goods. It is unlawful to fail to make reasonable adjustments to overcome barriers to using services caused by disability. The duty to make reasonable adjustments includes the removal, adaptation or alteration of physical features, if the physical features make it impossible or unreasonably difficult for disabled people to make use of services. In addition, service providers have an obligation to think ahead and address any barriers that may impede disabled people from accessing a service.

## Types of unlawful discrimination

**Direct discrimination** is where a person is treated less favourably than another because of a protected characteristic. An example of direct discrimination would be refusing to employ a woman because she is pregnant.

In limited circumstances, FirstLight Trust can directly discriminate against an individual for a reason related to any of the protected characteristics where there is an occupational requirement. The occupational requirement must be crucial to the post and a proportionate means of achieving a legitimate aim.

**Indirect discrimination** is where a provision, criterion or practice is applied that is discriminatory in relation to individuals who have a relevant protected characteristic (although it does not explicitly include pregnancy and maternity, which is covered by indirect sex discrimination) such that it would be to the detriment of people who share that protected characteristic compared with people who do not, and it cannot be shown to be a proportionate means of achieving a legitimate aim.

**Harassment** is where there is unwanted conduct, related to one of the protected characteristics (other than marriage and civil partnership, and pregnancy and maternity) that has the purpose or effect of violating a person's dignity; or creating an intimidating, hostile, degrading, humiliating or offensive environment. It does not matter whether or not this effect was intended by the person responsible for the conduct.

**Associative discrimination** is where an individual is directly discriminated against or harassed for association with another individual who has a protected characteristic (although it does not cover harassment because of marriage and civil partnership, and (according to guidance from the Government and Acas) pregnancy and maternity).

**Perceptive discrimination** is where an individual is directly discriminated against or harassed based on a perception that he/she has a particular protected characteristic when he/she does not, in fact, have that protected characteristic (other than marriage and civil partnership, and pregnancy and maternity).

**Victimisation** occurs where an individual is subjected to a detriment, such as being denied a training opportunity or a promotion because he/she made or supported a complaint or raised a grievance under the Equality Act 2010, or because he/she is suspected of doing so. However, an individual is not protected from victimisation if he/she acted maliciously or made or supported an untrue complaint. There is no longer a need for a complainant to compare his/her treatment with someone who has not made or supported a complaint under the Equality Act 2010. For example, if a blind individual raises a grievance that the employer is not complying with its duty to make reasonable adjustments, and is then systematically excluded from all meetings, such behaviour could amount to victimisation.

**Failure to make reasonable adjustments** is where a physical feature or a provision, criterion or practice puts a disabled person at a substantial disadvantage compared with someone who does not have that protected characteristic and the organisation has failed to make reasonable adjustments to enable the disabled person to overcome the disadvantage.

## **Equal opportunities in employment**

FirstLight Trust will avoid unlawful discrimination in all aspects of employment including recruitment, promotion, opportunities for training, pay and benefits, discipline and selection for redundancy.

Role expectations will be limited to those requirements that are necessary for the effective performance of the job. Candidates for employment or promotion will be assessed objectively against the requirements for the job, taking account of any reasonable adjustments that may be required for candidates with a disability. Disability and personal or home commitments will not form the basis of employment decisions except where necessary.

The organisation will consider any possible indirectly discriminatory effect of its standard working practices, including the number of hours to be worked, the times at which these are to be worked and the place at which work is to be done, when considering requests for variations to these standard working practices and will refuse such requests only if the organisation considers it has good reasons, unrelated to any protected characteristic, for doing so. The organisation will comply with its obligations in relation to statutory requests for contract variations. The organisation will also make reasonable adjustments to its standard working practices to overcome barriers caused by disability.

The organisation will monitor the ethnic, gender and age composition of the existing workforce and of applicants for jobs (including promotion), and the number of people with disabilities within these groups, and will consider and take any appropriate action to address any problems that may be identified as a result of the monitoring process.

## **Dignity at work**

The organisation has a separate dignity at work policy concerning issues of bullying and harassment on any ground, and how complaints of this type will be dealt with.

## **Customers, suppliers and other people not employed by the organisation**

The organisation will not discriminate unlawfully against customers using or seeking to use goods, facilities or services provided by the organisation.

Individuals should report any bullying or harassment by customers, suppliers, visitors or others to their manager who will take appropriate action.



## **Training**

The organisation will provide training in equal opportunities to line managers and others likely to be involved in recruitment or other decision making where equal opportunities issues are likely to arise.

The organisation will provide training to all existing and new colleagues and others engaged to work at the organisation to help them understand their rights and responsibilities under the dignity at work policy and what they can do to help create a working environment free of bullying and harassment. The organisation will provide additional training to line managers to enable them to deal more effectively with complaints of bullying and harassment.

## **Your responsibilities**

Every individual is required to assist the organisation to meet its commitment to provide equal opportunities in employment and avoid unlawful discrimination.

Individuals can be held personally liable as well as, or instead of, the organisation for any act of unlawful discrimination. Individuals who commit serious acts of harassment may be guilty of a criminal offence.

Acts of discrimination, harassment, bullying or victimisation against colleagues or customers are disciplinary offences and will be dealt with under the organisation's disciplinary procedure. Discrimination, harassment, bullying or victimisation may constitute gross misconduct and could lead to dismissal without notice.

## **Grievances**

If an individual considers that they may have been unlawfully discriminated against, the organisation's grievance procedure may be used to make a complaint. If the complaint involves bullying or harassment, the grievance procedure is modified as set out in the dignity at work policy.

The organisation will take any complaint seriously and will seek to resolve any grievance that it upholds. An individual will not be penalised for raising a grievance, even if the grievance is not upheld, unless the complaint is both untrue and made in bad faith.

Use of the organisation's grievance procedure does not affect the right to make a complaint to an employment tribunal. Complaints to an employment tribunal must normally be made within three months beginning with the act of discrimination complained of.

## **Monitoring and review**

This policy will be monitored periodically by the organisation to judge its effectiveness and will be updated in accordance with changes in the law. In particular, the organisation will monitor the ethnic and gender composition of the existing workforce and of applicants for jobs (including promotion), and the number of people with disabilities within these groups, and will review its equal opportunities policy in accordance with the results shown by the monitoring. If changes are required, the organisation will implement them.

Information provided by job applicants and employees for monitoring purposes will be used only for these purposes and will be dealt with in accordance with The Data Protection Act 2018.