BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD

Company limited by guarantee

Company Registration Number:
SC110621 (Scotland)

Unaudited statutory accounts for the year ended 31 March 2025

Period of accounts

Start date: 1 April 2024

End date: 31 March 2025

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD

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for the Period Ended 31 March 2025

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BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD

Directors' report period ended 31 March 2025

The directors present their report with the financial statements of the company for the period ended 31 March 2025

Principal activities of the company

Bright Light Relationship Counselling (henceforth referred to as Bright Light) is committed to providing a range of high-quality professional counselling and therapeutic services for adults, children and young people and their wider families who are experiencing relationship difficulties. It provides these services regardless of race, religion, gender and ability to pay.

Directors

The directors shown below have held office during the whole of the period from
1 April 2024 to 31 March 2025

Lynn Erry
Deborah Reekie
Ewelina Tarkowska
Stephen Dunn

The director shown below has held office during the period of
1 April 2024 to 18 March 2025

Nina Taylor

The director shown below has held office during the period of
1 April 2024 to 10 March 2025

Nicola Campbell

Secretary

Mark Mackenzie-Smith

The above report has been prepared in accordance with the special provisions in part 15 of the Companies Act 2006

This report was approved by the board of directors on
11 December 2025

And signed on behalf of the board by:
Name: Lynn Erry
Status: Director

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD

Balance sheet

As at 31 March 2025

	Notes	*2025*	*2024*
		£	**£**
Fixed assets			
Intangible assets:		**0**	0
Tangible assets:	3	**1,298**	3,301
Investments:	4	**316,325**	400,719
Total fixed assets:		**317,623**	404,020
Current assets			
Stocks:		**0**	0
Debtors:	5	**4,410**	2,949
Cash at bank and in hand:		**37,092**	44,415
Total current assets:		**41,502**	47,364
Prepayments and accrued income:			0
Creditors: amounts falling due within one year:	6	**(29,446)**	(67,528)
Net current assets (liabilities):		**12,056**	(20,164)
Total assets less current liabilities:		**329,679**	383,856
Creditors: amounts falling due after more than one year:		**0**	0
Provision for liabilities:		**0**	0
Accruals and deferred income:		**0**	0
Total net assets (liabilities):		**329,679**	383,856
Members' funds			
Profit and loss account:		**329,679**	383,856
Total members' funds:		**329,679**	383,856

The notes form part of these financial statements

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD

Balance sheet statements

For the year ending 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen not to file a copy of the company's profit and loss account.

This report was approved by the board of directors on 11 December 2025
and signed on behalf of the board by:

Name: Lynn Erry
Status: Director

The notes form part of these financial statements

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD

Notes to the Financial Statements

for the Period Ended 31 March 2025

1. Accounting policies

Basis of measurement and preparation

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

Tangible fixed assets depreciation policy

All tangible fixed assets having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost as initial value, less residual value, of tangible fixed assets over their estimated useful lives as follows:
Office equipment 3 years
Office furniture 3 years

Other accounting policies

Taxation
Bright Light's charitable activities fall within the exemptions afforded by part 11 of the Corporation Tax Act 2010. Accordingly, there is no Corporation Tax charge in these financial statements.

Pension costs
Pension contributions are made to an approved money purchase scheme. These are charged in the year in which they are incurred.

Debtors
Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any discounts due.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors
Creditors are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments
The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. Employees

	2025	*2024*
Average number of employees during the period	**11**	15

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD

Notes to the Financial Statements

for the Period Ended 31 March 2025

3. Tangible assets

	Land & buildings	Plant & machinery	Fixtures & fittings	Office equipment	Motor vehicles	Total
Cost	£	£	£	£	£	£
At 1 April 2024			**5,462**	**11,648**		**17,110**
Additions				**349**		**349**
Disposals						
Revaluations						
Transfers						
At 31 March 2025			**5,462**	**11,997**		**17,459**
Depreciation						
At 1 April 2024			**5,462**	**8,347**		**13,809**
Charge for year				**2,352**		**2,352**
On disposals						
Other adjustments						
At 31 March 2025			**5,462**	**10,699**		**16,161**
Net book value						
At 31 March 2025			**0**	**1,298**		**1,298**
At 31 March 2024			**0**	**3,301**		**3,301**

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD

Notes to the Financial Statements

for the Period Ended 31 March 2025

4. Fixed assets investments note

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals in the year.
The charity does not acquire derivatives, put options or other complex financial instruments.
All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year-end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

5. Debtors

	2025	*2024*
	£	**£**
Trade debtors	**4,410**	2,949
Total	**4,410**	2,949

Notes to the Financial Statements

for the Period Ended 31 March 2025

6. Creditors: amounts falling due within one year note

	2025	*2024*
	£	**£**
Trade creditors	**22,939**	21,701
Taxation and social security	**3,174**	6,227
Accruals and deferred income	**3,333**	39,600
Total	**29,446**	67,528

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.