

CHARITY REGISTRATION NUMBER: 103911

**Northern Ireland's Children to Lapland and Days to
Remember Trust**

Unaudited Financial Statements

31 December 2022

ROBERT J GILMOUR F.C.A.

Chartered accountants
Gilmour & Co Limited
25 High Street
Carrickfergus
Co Antrim
BT38 7AN

Northern Ireland's Children to Lapland and Days to Remember Trust

Financial Statements

Year ended 31 December 2022

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Northern Ireland's Children to Lapland and Days to Remember Trust

Trustees' Annual Report

Year ended 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name Northern Ireland's Children to Lapland and Days to Remember Trust

Charity registration number 103911

Principal office 33A Prospect Road
Portstewart
BT55 7NF

The trustees

Mr C J Barkley
Mrs L M Rodgers
Mr G Kelly
Dr M Rollins

Independent examiner Robert J Gilmour FCA
Gilmour & Co Limited
25 High Street
Carrickfergus
Co Antrim
BT38 7AN

Structure, governance and management

The charity is governed by a Trust Deed.

The charity is constituted by a board of trustees who manage and direct the charity. The board of trustees meet four times a year to facilitate effective operations and ensure the charity delivers the services specified.

Northern Ireland's Children to Lapland and Days to Remember Trust

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Objectives and activities

The principal objective of the charity is to help alleviate the suffering of children in Northern Ireland with, or affected by, long term or terminal illness, physical or mental disability, and bereaved children and their families by providing trips to Lapland and other locations and other social, therapeutic, leisure and entertainment facilities.

All the children who go on the fantasy flights are selected by local hospitals throughout the province. The charity achieves this by fundraising all year round as there is no government, lottery or other funding. Northern Ireland's Children to Lapland and Days to Remember Trust are able to arrange travel and medical insurance to make these trips happen, backed up by full medical care for the duration of the trips.

The trustees have reviewed the Charity Commission for Northern Ireland requirements relating to public benefit and confirm that the charity meets the criteria set down therein. Northern Ireland's Children to Lapland and Days to Remember Trust became registered with The Charity Commission for Northern Ireland on 9 September 2015.

Achievements and performance

Due to the Covid pandemic, we were unable to make our annual trip to Lapland, either in 2020 or 2021.

Determined, however, to ensure that the deserving children from Northern Ireland were not forgotten, we devised an alternative campaign, which was titled '3 Steps to Christmas'.

As before, the Hospital Trusts were asked to nominate 35 children, in total. Each of these children then received a detailed personal letter from Santa, mentioning their siblings, pets, best friends and favourite teacher and/or doctor or nurse. This was followed by a video, filmed in Lapland, from Santa and his 'head elf', Juju. The main element of the campaign was that around £250 worth of presents, chosen by the parents, were delivered directly to the child's front door, mainly by a team of volunteer 'elves'.

We can confirm that the Lapland trip has been confirmed for 2023, (Due to take place on 19th December 2023). We would also hope to retain some elements of our '3 Steps' campaign, perhaps for around 30 children whose illnesses would preclude travelling to Lapland's sub zero temperatures .

Financial review

The detailed results for the year and the charity's financial position at the year end are set out in the attached financial statements.

The total unrestricted incoming resources for the accounting period amounted to £132,771 (2021: £82,168), with expenditure of £113,603. (2021: £65,475). This has resulted in net incoming resources for the year of £19,168 (2021: £16,693). Unrestricted funds remaining at the year end amounted to £180,962. (2021: £161,794).

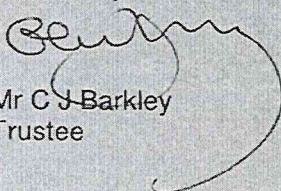
The main incoming resources of the charity are from donations.

Northern Ireland's Children to Lapland and Days to Remember Trust

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

The trustees' annual report was approved on21 | 8 | 23..... and signed on behalf of the board of trustees by:


Mr C J Barkley
Trustee

Northern Ireland's Children to Lapland and Days to Remember Trust

Independent Examiner's Report to the Trustees of Northern Ireland's Children to Lapland and Days to Remember Trust

Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of Northern Ireland's Children to Lapland and Days to Remember Trust ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.


Robert J Gilmour FCA
Independent Examiner

Gilmour & Co Limited
25 High Street
Carrickfergus
Co Antrim
BT38 7AN

21 August 2023

Northern Ireland's Children to Lapland and Days to Remember Trust

Statement of Financial Activities

Year ended 31 December 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Incoming resources				
Voluntary Income	4	132,646	132,646	82,054
Investment income	5	125	125	114
Total incoming resources		<u>132,771</u>	<u>132,771</u>	<u>82,168</u>
Resources expended				
Costs of generating funds:				
Fundraising costs	6	21,073	21,073	16,218
Charitable activities	7,8	92,530	92,530	49,257
Total resources expended		<u>113,603</u>	<u>113,603</u>	<u>65,475</u>
Net income and net movement in funds		<u>19,168</u>	<u>19,168</u>	<u>16,693</u>
Reconciliation of funds				
Total funds brought forward		161,794	161,794	145,101
Total funds carried forward		<u>180,962</u>	<u>180,962</u>	<u>161,794</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

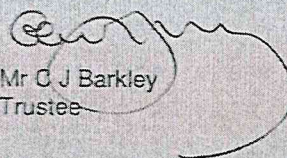
Northern Ireland's Children to Lapland and Days to Remember
Trust

Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	1,085	1,277
Current assets			
Cash at bank and in hand		190,364	164,574
Creditors: amounts falling due within one year	15	<u>10,487</u>	<u>4,057</u>
Net current assets		<u>179,877</u>	<u>160,517</u>
Total assets less current liabilities		<u>180,962</u>	<u>161,794</u>
Net assets		<u>180,962</u>	<u>161,794</u>
Funds of the charity			
Unrestricted funds		<u>180,962</u>	<u>161,794</u>
Total charity funds	16	<u>180,962</u>	<u>161,794</u>

These financial statements were approved by the board of trustees and authorised for issue on 21.12.23, and are signed on behalf of the board by:


Mr G J Barkley
Trustee

The notes on pages 7 to 13 form part of these financial statements.

Northern Ireland's Children to Lapland and Days to Remember Trust

Notes to the Financial Statements

Year ended 31 December 2022

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 33A Prospect Road, Portstewart, BT55 7NF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Judgements and key sources of estimation uncertainty

The Trustees have estimated the useful life and expected residual value of fixed assets in arriving at the amount charged each year for depreciation.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Northern Ireland's Children to Lapland and Days to Remember Trust

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Northern Ireland's Children to Lapland and Days to Remember Trust

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	15% reducing balance
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Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Northern Ireland's Children to Lapland and Days to Remember Trust

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Voluntary income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	55,545	55,545	66,702	66,702
Corporate Partners	60,096	60,096	–	–
NICTL Fundraising	17,005	17,005	–	–
Grants				
Covid Grants	–	–	15,352	15,352
	<u>132,646</u>	<u>132,646</u>	<u>82,054</u>	<u>82,054</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>125</u>	<u>125</u>	<u>114</u>	<u>114</u>

Northern Ireland's Children to Lapland and Days to Remember Trust

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

6. Fundraising costs

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Support costs	21,073	21,073	16,218	16,218

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Lapland Christmas Trips	66,982	66,982	–	–
Childrens Gifts	7,963	7,963	33,846	33,846
Support costs	17,585	17,585	15,411	15,411
	<u>92,530</u>	<u>92,530</u>	<u>49,257</u>	<u>49,257</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Lapland Christmas Trips	66,982	–	66,982	–
Childrens Gifts	7,963	17,585	25,548	49,257
	<u>74,945</u>	<u>17,585</u>	<u>92,530</u>	<u>49,257</u>

9. Analysis of support costs

	Charitable Activity	Fundraising Activity	Total 2022	Total 2021
	£	£	£	£
Trustees Insurance	1,406	1,405	2,811	2,513
Sundry	–	175	175	80
IT, Printing, Stationery & Postage	–	1,720	1,720	643
Accountancy Fees	888	–	888	840
Bank and Justgiving Fees	–	306	306	315
Fuel, Mileage, Travel & Entertainment	–	2,367	2,367	837
Wages and Salaries	15,100	15,100	30,200	26,175
Depreciation	192	–	192	226
	<u>17,586</u>	<u>21,073</u>	<u>38,659</u>	<u>31,629</u>

10. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>192</u>	<u>226</u>

Northern Ireland's Children to Lapland and Days to Remember Trust

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

11. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	888	840
	<u>888</u>	<u>840</u>

12. Staff costs

The average head count of employees during the year was 1 (2021: 1).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

The charity trustees received no remuneration during the year. One trustee was reimbursed out of pocket expenses totalling £460.72.

14. Tangible fixed assets

	Equipment £
Cost	
At 1 Jan 2022 and 31 Dec 2022	1,503
Depreciation	
At 1 Jan 2022	226
Charge for the year	192
At 31 Dec 2022	418
Carrying amount	
At 31 Dec 2022	1,085
At 31 Dec 2021	1,277

15. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	3,798	1,680
Social security and other taxes	4,442	1,501
Other creditors	2,247	876
	<u>10,487</u>	<u>4,057</u>

Northern Ireland's Children to Lapland and Days to Remember Trust

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

16. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2022	Income	Expenditure	At 31 Dec 2022
	£	£	£	£
General funds	161,794	132,771	(113,603)	180,962

	At 1 Jan 2021	Income	Expenditure	At 31 Dec 2021
	£	£	£	£
General funds	145,101	82,168	(65,475)	161,794

17. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	1,085	1,085
Current assets	190,364	190,364
Creditors less than 1 year	(10,487)	(10,487)
Net assets	<u>180,962</u>	<u>180,962</u>

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	1,277	1,277
Current assets	164,574	164,574
Creditors less than 1 year	(4,057)	(4,057)
Net assets	<u>161,794</u>	<u>161,794</u>