

COMPANY REGISTRATION NUMBER: NI634486
CHARITY REGISTRATION NUMBER: 106299

Life Change Changes Lives
Company Limited by Guarantee
Unaudited Financial Statements
31 October 2022

NIALL FARRELL FCA
Chartered accountants
Farrell Accountants Limited
16 Upper Square
Castlewellan
Co Down
BT31 9DD

Life Change Changes Lives

Company Limited by Guarantee

Financial Statements

Year ended 31 October 2022

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Life Change Changes Lives

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Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 October 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 October 2022.

Reference and administrative details

Registered charity name Life Change Changes Lives

Charity registration number 106299

Company registration number NI634486

Principal office and registered office 41 Market Street
Downpatrick
Co Down
BT30 6LP

The trustees

Mrs Beck
Mrs Looby
Mr Casement
Mr Devon
Mrs McGivern
Mrs Leach
Mr Beckett
Ms Hood
Mr McGrath
Ms Trimble
Mr Martin

(Appointed 6 August 2022)

Independent examiner Niall Farrell FCA
Farrell Accountants Limited
16 Upper Square
Castlewellan
Co Down
BT31 9DD

Life Change Changes Lives

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2022

Structure, governance and management

The organisation is a Company Limited by Guarantee, not having a share capital and satisfies the criteria set out in Section 60 of the Companies Act 2006 whereby it is exempt from the use of the word "Limited" as part of the company name.

The company is governed by a Memorandum and Articles of Association. The liability of each member of the company is limited to a contribution, in the event of winding up the organisation, of an amount not exceeding £1.

The Directors have ultimate legal and financial responsibility for the affairs of LCCL, although the management of the organisation is delegated to the staff and volunteers, through the Chairperson and other Board Members. Staff/volunteer meetings are held on an ongoing basis usually twice monthly.

The Directors of the company at 31 October 2022, all of whom have been in office for the whole of the period ended on that date, unless otherwise stated, are listed below.

LCCL has an induction program for new directors in which directors are advised of their legal responsibility and requirements.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2022

Objectives and activities

In setting our objectives and planning our activities for the year the trustees gave careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

LCCL was registered with the Charity Commission NI on 23/5/2017 and operates its project Pop up Art as a social enterprise. The core activity of LCCL is providing aftercare non-residential services to support those affected by mental ill health, addiction, social isolation and/or suicidal ideations through the provision of counselling, art as therapy, social isolation and activity designed to increase the sense of wellbeing and increased capacity to make healthier lifestyle choices. LCCL is dedicated to the; - The advancement of health or the saving of lives - The advancement of citizenship or community development - The advancement of environmental protection or improvement- The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or another disadvantage

The charity manages the Project premises where Creative Therapy and Professional Counselling are provided for members of the community with mental health difficulties, addictions and those who suffer from social isolation. The service is provided within a safe and confidential therapeutic framework delivered by professionally qualified counsellors to all individuals without distinction of age, sex, sexual orientation, gender, race, religion and political or other opinion. Mental Health-related education courses are organised, particularly relating to Cognitive Behavioural Therapy (CBT) and Suicide Intervention; training and personal development and peer mentoring is provided by partner agencies in various venues. People from an offending background are encouraged in meeting their bail conditions, court attendances and liaison with PSNI and Probation Officers. Educational and Fun activities are organised off site to broaden experience and provide new interests for members.

LCCL will provide individual counselling, group work, educational workshops, art as therapy, activities and educational information and literature. Our vision is to provide a centre of excellence for after care services based in Downpatrick an area of high social deprivation and suicide rate to support our core aims with the object of achieving wellness and quality of life for those affected by mental ill health, addiction, social isolation and/or suicidal ideations. We review our aims, objectives and activities each year. The review looks at the success of projects and programmes for the outcomes of each element. The review also helps us ensure our aims, objectives and activities remain focused on our stated purpose.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2022

Achievements and performance

Social connection and interaction remain one of the strongest predictors of well-being which potentially impact the mental health of a person and so we commenced this financial year continuing to provide RBACP Counselling, Creative Therapy, Training, and daily lunch provision for all those who attend. November commenced with a visit from the NIHE Chairman Dr Peter Roberts to our project and service provision offering the opportunity to talk to our participants, volunteers and staff and establishing partnership working with NIHE on an ongoing basis. We also enjoyed visits from NIHE Social Enterprise Team Michael Parker providing insight and advice for our Social Enterprise Shop and Café. Our Project Manager also commenced Level 4 Certificate and Extended Certificate in Providing Social Security Advice so that we can better assist our participants in these areas.

With economic downturn and reflective of our service provision to the most marginalised people in this area of social deprivation, we were able to provide Food Hampers and Turkey & Hams to assist those most in need at the Christmas period and participants enjoyed an outing for Christmas Lunch with our volunteers being rewarded for their efforts with a Christmas Dinner in SERC restaurant. PHA funding of our Walk and Talk also enabled us to distribute T-Shirts, Backpacks and Water Bottles with NIHE funding enabling us to distribute a further 80 branded T-Shirts, Caps/Beanies. Further donations contributed 34 Pyjamas parcels and 15 Toiletries parcels to help those in food poverty and restricted income.

In January we were able to recommence training with Makaton Level 2 to better enable us to communicate with hearing impaired and those with communication impairment and also commenced skills enhancement training through a series of Portrait Painting and Landscape Painting Classes facilitated by Artists Ciaran Harper & Duxy Leahy which increased confidence and introduced mindfulness awareness in the activity of painting. February began with the opening of 'The Social Café' creating one full-time and one part-time job which provides a welcome oasis in the centre of town for those who want a warm and welcoming environment to have a chat and enjoy a light lunch served by our lovely staff, and continued with further training in Makaton Level 2 and art classes, and we facilitated a School Eco Awareness Visit for students wishing to learn more about our contribution to the circular economy and our objectives of reducing landfill and how we help to achieve this. In March and with PHA funding we were able to treat our Walk and Talk enthusiasts to entrance fees of Montalto Estate with a lovely lunch in the restaurant afterwards. In September we enjoyed a visit to Ballydugan Medieval Village for demonstrations on the Viking way of life with archery, axe throwing, cookery, crafts and storytelling with a lovely afternoon tea provided afterwards in the Viking Great Hall.

In April we showcased our project via Webex videochat platform to NIHE Sustaining Tenancies Online Forum and provided information stands in St Patrick's Square, Downpatrick. May saw us participate in an Online round table talking about Domestic Abuse and at NMADD event providing feedback from participants on our projects and service provision; and in June we participated in a Community Engagement Programme in Community Arts Belfast partnership.

We enjoyed 36 Walk and Talk Sessions over the year totalling 519 attendances averaging 14 people per walk to a variety of venues including Tievenadarragh Woods, Glasswater Woods, The Quoile, Newcastle Promenade, Tipperary Woods, Killough Rope Walk and Coastguard Walk, Loughmoney, Montalto Estate, Keel Point, Tobermhuire, Million Tree Walk, Castlewellan Forest Park, Murlough and Tollymore Forest Park.

We thank each and every one of our volunteers, sponsors, funders, participants, directors, and staff without whom the whole enterprise would cease to exist. Our participants and their families have provided such peer support and encouragement to each other that our benefits stretch well beyond the four walls of our premises. Our management committee of directors, volunteers and staff have

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2022

remained committed to the core values of our organisation, have tirelessly worked to create fundraising strategies and opportunities, to formulate volunteering roles and to work as ambassadors for the charity.

Service Provision

From 1 November 2021 - 31 October 2022 we were able to provide the following resources to our participants: - 594 In-person Counselling Sessions

- 36 Walk and Talk sessions totalling 519 attendances.
- 4195 Day Project attendances
- 21 Food Parcels issued.
- 27 Turkey Parcels issued.
- 10 Ham Parcels issued.
- 15 Toiletries Parcels issued.
- 34 Pyjamas Parcels issued.
- 35 Christmas Dinners cooked and served.
- 120 Branded t-shirts issued.
- 40 Water bottles issued.
- 40 Backpacks issued.
- 80 Caps/Beanies issued.
- 24 people trained in Makaton Level 2
- 11 people completing 6 x Portrait Painting Classes facilitated by Artist Ciaran Harper- 16 people completing 6 x Landscape Painting Classes facilitated by Artist Duxy Leahy- 38 people attended Montalto Estate, Ballynahinch for a walk in the grounds and lunch.- 34 people attended Ballydugan Medieval Village for demonstrations on Viking life and afterwards enjoying afternoon tea.

Over the financial year we had a footfall of 4195 to our Pop up Art project, cooked and served approximately 4500 hot lunches, accommodated 594 individual one2one counselling sessions outside of our participant counselling.

Fundraising and Programmes

Local Musician Conal Montgomery chose our charity to benefit from a charity event he organised 'The Corner Stone Fest' in Killyleagh featuring acts which he had mentored and promoted to a huge and engaging audience for which we remain honoured and exceptionally grateful. All proceeds are invested into our continued service provision to help those affected by mental illness and/or addiction, social isolation, and suicidal ideations.

We received support from the LFT foundation, PHA who helped support our Walk and Talk initiative, NIHE Sustaining Tenancies Fund, TESCO Community Fund, PBNI, Ulster Community Fund, LTC Charitable Trust, FSD Grant, Nationwide Charities Trust, Groundwork, NMADDC PCSP Funding and NIHE Homelessness Prevention Fund. We were also helped financially with a business Donor who wishes to remain anonymous but who has been instrumental in contributing to the service provision and wellbeing of our participants.

We humbly thank each individual who has supported us by buying our upcycled furniture and helping to reduce the amount going to landfill as well as restoring confidence and building self-esteem in our participants who have hand painted our bespoke furniture. We thank everyone who has donated, raised funds, and stopped by for a chat. We are indebted to your kindness which goes such a long way in reducing the stigma associated with mental illness and addiction.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2022

Financial review

The financial statements are presented in the standard format required by the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 and cover the activities of LCCL. The statement of Financial Activities (SOFA) shows the gross income from all sources.

Overview

Our main source of funds this year has been grants, donations, social enterprise sales and fundraising. We use general funds to subsidise premises costs, service and activity costs and hope to raise a restricted fund to subsidise premises, service, and activity costs for individuals in the event of funding being unavailable. The majority of unrestricted income is applied to the project related activity. With the main costs incurred being, rent, heat, light, repairs and activities, Staff costs and transport costs. The charity showed a surplus of income of £17,825 in the period for the year ended 31 October 2022. This performance was expected by the Board of Directors.

Incoming resources

Total incoming grant resources for the year were £111,447 and Public Donations total £8,618 Incoming resources from charitable activities total £48,570. The charity is extremely grateful for the continued generosity of the local community and public particularly in these challenging times.

Direct charitable expenditure

Direct charitable expenditure has increased during the year by £46,124 to £151,748. Primarily due to increased costs of staffing and establishment.

Governance costs

The administration costs of running the charity were £4,359 in 2021/22.

Balance Sheet

Net funds at £119,750 as at 31 October 2022.

Reserves Policy

The reserves policy was agreed following an analysis of the following four factors: " Forecasts for levels of income in future years taking into account the reliability of each source of income and the prospect of opening up new sources " Forecasts for expenditure in the future years on the basis of planned activity " Analysis of any future needs, opportunities, contingencies or risks, the effects of which are not likely to be met out of income if and when they arise; and " Assessment of the likelihood of each of those needs and risks materialising and the potential consequences of the charity not being able to meet them. The charity's policy is to maintain a level of reserves which meets the needs of the charity both at the current time and for the foreseeable future. Free reserves are its total funds excluding restricted funds, designated funds, or income funds which can only be released by disposing of fixed assets held for charity use.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2022

Plans for future periods

Life Change Changes Lives will continue to;

- Provide a frontline aftercare service

- Deliver a service that no other organisation suitably addresses in the area and surrounding districts- Provide a service in an area where no other organisation provides a similar service.- The coming year will see a continued emphasis on the existing service provision and other structured activities to build and deepen the confidence and capability of our participants. - Due to increased demand for our services, we hope to begin work to increase our workshop and therefore capacity for participants of our Pop up Art Project, increase existing shop floor area to increase revenue and opportunities for volunteering and training, and renovate our office and counselling rooms. This work will depend on available unrestricted funds and timescale involved.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 22 May 2023 and signed on behalf of the board of trustees by:

Mr Casement
Trustee



Mrs McGivern
Trustee



Life Change Changes Lives

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Life Change Changes Lives

Year ended 31 October 2022

I report to the trustees on my examination of the financial statements of Life Change Changes Lives ('the charity') for the year ended 31 October 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of 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 in respect of the charity as required by section 386 of the 2006 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 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 financial statements 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 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.



Niall Farrell FCA
Independent Examiner

Farrell Accountants Limited
16 Upper Square
Castlewellan
Co Down
BT31 9DD

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Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	78,228	46,867	125,095	125,291
Charitable activities	6	44,478	–	44,478	8,491
Total income		<u>122,706</u>	<u>46,867</u>	<u>169,573</u>	<u>133,782</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	62,341	47,635	109,975	81,181
Costs of other trading activities	8	22,565	2,492	25,057	9,208
Expenditure on charitable activities	9,10	16,339	376	16,716	15,235
Total expenditure		<u>101,245</u>	<u>50,503</u>	<u>151,748</u>	<u>105,624</u>
Net income and net movement in funds		<u>21,461</u>	<u>(3,636)</u>	<u>17,825</u>	<u>28,158</u>
Reconciliation of funds					
Total funds brought forward		83,498	18,427	101,925	73,767
Total funds carried forward		<u>104,959</u>	<u>14,791</u>	<u>119,750</u>	<u>101,925</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 11 to 17 form part of these financial statements.

Life Change Changes Lives

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Statement of Financial Position

31 October 2022

	Note	2022 £	£	2021 £
Current assets				
Cash at bank and in hand		119,750		101,925
Net current assets			119,750	101,925
Total assets less current liabilities			119,750	101,925
Funds of the charity				
Restricted funds			14,791	18,427
Unrestricted funds			104,959	83,498
Total charity funds	15		119,750	101,925

For the year ending 31 October 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 22 May 2023, and are signed on behalf of the board by:

Mr Casement
Trustee



Mrs McGivern
Trustee



The notes on pages 11 to 17 form part of these financial statements.

Life Change Changes Lives

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 October 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 41 Market Street, Downpatrick, Co Down, BT30 6LP.

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 Companies Act 2006.

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows: No judgements having a significant effect on the amounts recognised in the financial statements were made during the year.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows: No assumptions and estimates having a significant risk of material adjustment on the amounts recognised in the financial statements were made during the year.

Life Change Changes Lives

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

3. Accounting policies *(continued)*

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.

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.

Life Change Changes Lives

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

3. Accounting policies *(continued)*

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.

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship (see hedge accounting policy).

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

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Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

4. Limited by guarantee

Every member promises, if the company is dissolved while he, she or it is a member or within twelve months after he, she or it ceases to be a member, to contribute such sum (not exceeding £1) as may be demanded of him, her or it towards the payment of the debts and liabilities of the company incurred before he, she or it ceases to be a member, and of the costs, charges and expenses of winding up, and the adjustment of the rights of the contributions among themselves.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	8,618	–	8,618
Fundraising	4,099	–	4,099
Other Income	931	–	931
Grants			
Grants	64,580	46,867	111,447
	<u>78,228</u>	<u>46,867</u>	<u>125,095</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	4,728	–	4,728
Fundraising	6,923	–	6,923
Other Income	–	–	–
Grants			
Grants	70,662	42,978	113,640
	<u>82,313</u>	<u>42,978</u>	<u>125,291</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Sale of goods/services as part of direct charitable activities	<u>44,478</u>	<u>44,478</u>	<u>8,491</u>	<u>8,491</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Grants receivable	<u>62,341</u>	<u>47,635</u>	<u>109,975</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Grants receivable	<u>38,139</u>	<u>43,042</u>	<u>81,181</u>

8. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of other trading activities - Shop costs	<u>22,565</u>	<u>2,492</u>	<u>25,057</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of other trading activities - Shop costs	<u>7,380</u>	<u>1,828</u>	<u>9,208</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
General running costs	11,982	376	12,357
Support costs	<u>4,357</u>	<u>—</u>	<u>4,359</u>
	<u>16,339</u>	<u>376</u>	<u>16,716</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
General running costs	11,536	—	11,536
Support costs	<u>467</u>	<u>3,232</u>	<u>3,699</u>
	<u>12,003</u>	<u>3,232</u>	<u>15,235</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
General running costs	12,357	–	12,357	11,536
Governance costs	–	4,359	4,359	3,699
	<u>12,357</u>	<u>4,359</u>	<u>16,716</u>	<u>15,235</u>

11. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,000</u>	<u>1,000</u>

12. Staff costs

The average head count of employees during the year was 3 (2021: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff - type 1	<u>3</u>	<u>2</u>

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

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

14. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,859 (2021: £3,407).

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Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

15. Analysis of charitable funds

Unrestricted funds

	At 1 November 2 021	Income £	Expenditure £	At 31 October 2 022
General funds	83,498	122,706	(101,245)	104,959

	At 1 November 2 020	Income £	Expenditure £	At 31 October 20 21
General funds	50,216	90,804	(57,522)	83,498

Restricted funds

	At 1 November 2 021	Income £	Expenditure £	At 31 October 2 022
Restricted Fund 1 - desc in a/cs	18,427	46,867	(50,503)	14,791

	At 1 November 2 020	Income £	Expenditure £	At 31 October 20 21
Restricted Fund 1 - desc in a/cs	23,551	42,978	(48,102)	18,427

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	104,959	14,791	119,750

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	83,498	18,427	101,925