

COMPANY REGISTRATION NUMBER: NI634486
CHARITY REGISTRATION NUMBER: 106299

Life Change Changes Lives
Company Limited by Guarantee
Unaudited Financial Statements
31 October 2023

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 2023

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Life Change Changes Lives

Company Limited by Guarantee

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

Year ended 31 October 2023

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 2023.

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

Independent examiner Niall Farrell FCA
Farrell Accountants Limited
16 Upper Square
Castlewellan
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Life Change Changes Lives

Company Limited by Guarantee

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

Year ended 31 October 2023

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 2023, 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 2023

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 inclusion 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 2023

Achievements and performance

LCCL have continued to deliver BACP Counselling, Creative Therapy, Daily Lunch and Activities and developing innovative ways of providing services and ensuring that our participants are engaged and feel supported. We recognise that social connection and interaction is one of the strongest predictors of well-being, thus potentially impacting the mental health of a person.

Overall, we had a very successful reporting period. We achieved over and above all of our funder and organisational goals and saw increased attendances for all of our service provisions. We implemented an extensive renovation in response to the increased attendances; our manager completed The Level 4 Certificate and Extended Certificate in Providing Social Security Advice with Advice NI; The Manager and Lead Counsellor attended training courses to further their Continued Professional Development and remain updated on emerging works. During this reporting time, we maintained a minimum base of 17 regular volunteers in our shop and workshop, delivered training, support and engagement for our participants, assisted in reducing social isolation and food poverty, provided free and accessible on demand BACP counselling, and engaged with several partner agencies.

We were able to secure a new 5 year lease with our landlords at a reduced rent and are indebted for the help and advice of Mary Lou Press of Alexander Reid & Frazer who visited the premises and undertook negotiations with our landlord to help us renew our lease and secure a rent reduction for the period negotiated.

Our manager Ailish Teague and two participants attended the NVTV studios and featured in an interview recorded for the Robin Elliott show speaking about the services and benefits of LCCL & Pop up Art through the intervention of Conal Montgomery who continues to contribute to fundraising and raising the profile of our organisation.

In February, we commenced group recovery meetings, achieving 58 meetings over this period with attendances totaling 443 who have benefited from the groups. We were fortunate to be able to call on 8 guest speakers to share their stories of recovery and commitment to sobriety.

In April, LCCL celebrated 10 years of operation and Ailish and Manus Teague were presented with a weekend break from the participants past and present, volunteers and directors for their continued work and dedication to the organisation and the people we serve.

At our AGM, a motion of thanks was made to outgoing Chair Mrs Helene McGivern and our new Chair Mrs Dawn Beck was welcomed to the position. Helene McGivern was a popular and rigorous Chair who continues in her role as Trustee and provide guidance and support.

Our Cinema nights were a great success providing the opportunity for participants, volunteers, staff, and directors to engage socially outside of the project by attending 4 selected movies at private screenings in Newcastle Community Cinema all featuring aspects of addiction and mental health which both educated and resonated with the attendees.

Our suggestion to complete an extensive renovation project in our premises to accommodate increased attendances and provide a safer and more accessible workshop was ratified by our Board of Trustees and a budget of £50,000 from LCCL free reserves and LFT Funding was set with a contingency fund of £10,000 from LCCL free reserves. Work commenced on the clearing out of previously redundant space on the 18th of September and Fit Out work began on 3rd October. The renovations completed had to make use of the contingency figures due to increasing demands from Building Control. The premises were reopened for participant attendance on 24th October to allow participants to familiarise themselves with the new layout before our scheduled annual Halloween

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

Year ended 31 October 2023

holiday closure. Our participants were delighted with the new bright and spacious layout creating a warm and inviting atmosphere and a dedicated kitchen in which to better prepare our daily hot lunch provision.

Our management committee of directors, volunteers and staff have 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 2022-31 October 2023 we were able to provide the following resources to our participants: - - 1211 In-person Counselling Sessions

- 4794 Day Project attendances facilitation
- 4500+ Hot lunches provided.
- 29 Christmas Food Parcels issued.
- 51 Christmas Dinners cooked and served at inhouse Christmas Party
- 92 Branded fleece-lined waterproof jackets issued.
- 92 Branded woollen hats issued.
- 92 Branded long sleeve t-shirts issued.
- 5 People assisted in successful applications for PiP award.
- 7 People registered homeless assisted in achieving accommodation.

From 1 November 2022 - 31 October 2023 we have continued to support our participants with our service delivery and activities achieving the following: - - 35 Volunteers comprising 17 key volunteers.- 3500 volunteering hours completed.

- 306 individual participants registered with Pop up Art.
- 230 persons availing of counselling.
- 443 attendances at 58 group recovery meetings
- 5 people completing Community Service Hours with LCCL.
- 4 participants completing the ASIST Suicide Intervention Course
- 4 Private Showings in Newcastle Community Showings featuring mental health themed movies for participants and supporters with 117 attendances in total. - 40 participants attending a Day Trip to explore our Shared History and enjoying a guided tour of Montalto House followed by Afternoon Tea.

Fundraising and Programmes

We continued to receive support from NIHE through Sustaining Tenancies, Homelessness Prevention and Cohesion Funding which assisted us by contributing towards Core Costs, Equipment, Wages, Counselling provision and Branded Workwear and from the Nationwide Community Grants which assisted by contributing towards Training, Materials, Rent and Staff, and The LFT Foundation which also contributed towards rent during this financial period. The NIHE continue to be invaluable in support for our participants with housing needs and to our management team with advice and encouragement for our work in the area.

Our own fundraising efforts of Raffles, Annual Sponsored Walk and Table Quiz were heavily increased by the efforts of Conal Montgomery and Black Dog Moon who again organised The Cornerstone Festival in aid of LCCL and by The Handsome Princes who donated a fundraising night of 80s live music in Downpatrick.

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,

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

Year ended 31 October 2023

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.

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

The charity showed a deficit of income over expenditure of £26,425 in the period for the year ended 31 October 2023. This performance was expected by the Board of Directors.

Incoming resources

Total incoming grant resources for the year were £88,183 and Public Donations total £11,541, incoming resources from charitable activities total £8,538. 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 £51,246 to £202,994. Primarily due to increased costs of staffing and major repair work carried out to the premises.

Governance costs

The administration costs of running the charity were £4,845 in 2022/23.

Balance Sheet

Net funds at £93,325 as at 31 October 2023.

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 2023

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.

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 28/05/24 and signed on behalf of the board of trustees by:



Mr Casement
Trustee



Mr Beckett
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 2023

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 2023.

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

Life Change Changes Lives

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Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	20,454	87,808	108,262	125,095
Charitable activities	6	68,307	–	68,307	44,478
Total income		<u>88,761</u>	<u>87,808</u>	<u>176,569</u>	<u>169,573</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	45,554	73,558	119,113	109,975
Costs of other trading activities	8	62,729	375	63,104	25,057
Expenditure on charitable activities	9,10	20,778	–	20,777	16,716
Total expenditure		<u>129,061</u>	<u>73,933</u>	<u>202,994</u>	<u>151,748</u>
Net (expenditure)/income and net movement in funds		<u>(40,300)</u>	<u>13,875</u>	<u>(26,425)</u>	<u>17,825</u>
Reconciliation of funds					
Total funds brought forward		104,958	14,792	119,750	101,925
Total funds carried forward		<u>64,658</u>	<u>28,667</u>	<u>93,325</u>	<u>119,750</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

Company Limited by Guarantee

Statement of Financial Position

31 October 2023

	Note	2023		2022
		£	£	£
Current assets				
Cash at bank and in hand		<u>93,325</u>		<u>119,750</u>
Net current assets			<u>93,325</u>	<u>119,750</u>
Total assets less current liabilities			<u>93,325</u>	<u>119,750</u>
Funds of the charity				
Restricted funds			28,667	14,791
Unrestricted funds			<u>64,658</u>	<u>104,959</u>
Total charity funds	15		<u>93,325</u>	<u>119,750</u>

For the year ending 31 October 2023 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 28/05/24, and are signed on behalf of the board by:


Mr Casement
Trustee


Mr Beckett
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 2023

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 2023

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

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Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

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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Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

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 2023 £
Donations			
Donations	11,541	–	11,541
Fundraising	8,538	–	8,538
Other Income	–	–	–
Grants			
Grants	375	87,808	88,183
	<u>20,454</u>	<u>87,808</u>	<u>108,262</u>

	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>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sale of goods/services as part of direct charitable activities	<u>68,307</u>	<u>68,307</u>	<u>44,478</u>	<u>44,478</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Grants receivable	<u>45,554</u>	<u>73,558</u>	<u>119,113</u>

	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>

8. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of other trading activities - Shop costs	<u>62,729</u>	<u>375</u>	<u>63,104</u>

	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>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
General running costs	15,932	–	15,932
Support costs	<u>4,846</u>	<u>–</u>	<u>4,845</u>
	<u>20,778</u>	<u>–</u>	<u>20,777</u>

	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>

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Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
General running costs	15,932	–	15,932	12,357
Governance costs	–	4,845	4,845	4,359
	<u>15,932</u>	<u>4,845</u>	<u>20,777</u>	<u>16,716</u>

11. Independent examination fees

	2023	2022
	£	£
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 (2022: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff - type 1	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2022: 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 £5,457 (2022: £5,859).

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Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

15. Analysis of charitable funds

Unrestricted funds

	At 1 November 2 022	Income £	Expenditure £	At 31 October 2 023 £
General funds	<u>104,958</u>	<u>88,761</u>	<u>(129,061)</u>	<u>64,658</u>

	At 1 November 2 021	Income £	Expenditure £	At 31 October 20 22 £
General funds	<u>83,498</u>	<u>122,706</u>	<u>(101,245)</u>	<u>104,959</u>

Restricted funds

	At 1 November 2 022	Income £	Expenditure £	At 31 October 2 023 £
Restricted funds	<u>14,792</u>	<u>87,808</u>	<u>(73,933)</u>	<u>28,667</u>

	At 1 November 2 021	Income £	Expenditure £	At 31 October 20 22 £
Restricted funds	<u>18,427</u>	<u>46,867</u>	<u>(50,503)</u>	<u>14,791</u>

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	<u>64,658</u>	<u>28,667</u>	<u>93,325</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	<u>104,959</u>	<u>14,791</u>	<u>119,750</u>
