

A BREATH FOR LIFE CHILDRENS CHARITY

England & Wales · Charity number 1069697

Details

Other names A BREATH FOR LIFE

Status Registered

Legal form Charitable company

Company number 03518921

Registered 1998-05-22

Register [View on the Charity Commission register](#)

Contact

Address A Breath for Life
Borrans Lane
Middleton
Morecambe
Lancashire
LA3 3QP

Phone 01524855422

Email info@abreathforlife.co.uk

Website www.abreathforlife.co.uk

Activities

Objects: THE RELIEF OF SICKNESS OF CHILDREN IN PARTICULAR BUT NOT EXCLUSIVELY THROUGH THE PROVISION OF SERVICES AND FACILITIES TO PROMOTE AND PROTECT THE HEALTH OF SAID CHILDREN

Activities: To provide treatment and care for sick and brain injured children and their families, in particular hyperbaric oxygen therapy. We also allow adults to access our therapies.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£199,369	£130,568	-	-
2024-02-29	£150,427	£104,113	-	-
2023-02-28	£164,655	£70,912	-	-
2022-02-28	£127,957	£53,815	-	-
2021-02-28	£77,238	£53,111	-	-

Trustees

Name	Role	Appointed
TERESA WADDINGTON	Chair	2016-01-21
Glenn Stevens		2021-06-10
ZOE GREENWOOD		

A BREATH FOR LIFE CHILDRENS CHARITY

England & Wales - Charity number 1069697

Accounts

Company registration number: 03518921
Charity registration number: 1069697

**A BREATH FOR LIFE CHILDRENS CHARITY
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025**

A Breath For Life Childrens Charity Contents

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A Breath For Life Childrens Charity
Company No. 03518921
Trustees' Report For The Year Ended 28 February 2025

The trustees present their report and the financial statements for the year ended 28 February 2025.

Objectives and Activities

Aims and Objectives

Hyperbaric Oxygen Therapy:

The Charity provides hyperbaric oxygen therapy for babies, children and adults.

The Centre runs efficiently under the supervision of a salaried manager, an administrator and the services of operators.

Relief engineers are brought in when necessary.

Salaries remain the major outlay as it is a service-based Charity that requires trained staff.

Aim:

The object of the charity remains unchanged, "the relief of sickness in children in particular, but not exclusively, through the provision of services and facilities to promote and protect the health of said children".

Outlook:

Raising funds is a constant theme in order to keep the service open to all. The Charity has decided to charge a basic fee for adults with free access to oxygen therapy for children.

Achievements and Performance

Main Achievements

Yearly review:

Work on the new extension was completed and we had an official opening of the new part of the building in May 2024. There are still some issues due to flooding that will need to be rectified.

We are open 7 days a week having increased oxygen storage and have further increased the number of oxygen therapy sessions.

Financial Review

Financial Position

The board are satisfied with the surplus for the year of £68,801 (2024 £46,314) which has allowed some of the objectives to be met and will allow for further improvements to the facility. The finances of the Charity are set out in the following pages of the financial statements. The Charity's total reserves amount to £566,656 (2024 £497,855). All the reserves are unrestricted and are held to allow the charity to continue to operate for a period of up to 12 months should there be a downturn in income.

Structure, Governance and Management

Governing Document

The charity is run by a board of Trustees who have remained constant throughout the year. The Trustees meet regularly and have kept in touch via zoom meetings, WhatsApp and email. All meetings are minuted.

Reference and Administrative Details

Trustees

Mrs Teresa Waddington
Mr Glenn Stevens
Mrs Zoe Greenwood

Charity Number

1069697

**A Breath For Life Childrens Charity
Trustees' Report (continued)
For The Year Ended 28 February 2025**

Company Number

03518921

Independent Examiner

BookSmart Accounting Ltd
Brown & Co (Kendal)
Murley Moss Business Park
Oxenholme Road
Kendal
Cumbria
LA9 7RL

**A Breath For Life Childrens Charity
Trustees' Report (continued)
For The Year Ended 28 February 2025**

Statement of Trustees' Responsibilities

The trustees (who are also the directors of A Breath For Life Childrens Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mrs Teresa Waddington

Trustee
18/11/2025

**A Breath For Life Childrens Charity
Independent Examiner's Report to the Trustees of A Breath For Life Childrens Charity
For The Year Ended 28 February 2025**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

BookSmart Accounting Ltd
18/11/2025
Murley Moss Business Park
Oxenholme Road
Kendal
Cumbria
LA9 7RL

A Breath For Life Childrens Charity
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 28 February 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	179,082	115,998
Other	4	20,287	34,429
		<u>199,369</u>	<u>150,427</u>
EXPENDITURE ON:			
Raising funds	6	(130,568)	(104,113)
NET INCOME		<u>68,801</u>	<u>46,314</u>
NET MOVEMENT IN FUNDS		68,801	46,314
RECONCILIATION OF FUNDS:			
Total funds brought forward		497,855	451,541
TOTAL FUNDS CARRIED FORWARD	13	<u><u>566,656</u></u>	<u><u>497,855</u></u>

The notes on pages 7 to 11 form part of these financial statements.

A Breath For Life Childrens Charity
Balance Sheet
As At 28 February 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	10	439,383	-	439,383	447,984
		439,383	-	439,383	447,984
CURRENT ASSETS					
Stocks		4,330	-	4,330	2,938
Debtors	11	21,540	-	21,540	47,891
Cash at bank and in hand		112,438	-	112,438	11,840
		138,308	-	138,308	62,669
Creditors: Amounts Falling Due Within One Year	12	(11,035)	-	(11,035)	(12,798)
NET CURRENT ASSETS (LIABILITIES)		127,273	-	127,273	49,871
TOTAL ASSETS LESS CURRENT LIABILITIES		566,656	-	566,656	497,855
NET ASSETS		566,656	-	566,656	497,855
FUNDS OF THE CHARITY					
Unrestricted Funds				566,656	497,855
TOTAL FUNDS	13			566,656	497,855

For the year ending 28 February 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The trustees 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 in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Mrs Teresa Waddington

Trustee
18/11/2025

The notes on pages 7 to 11 form part of these financial statements.

A Breath For Life Childrens Charity Notes to the Financial Statements For The Year Ended 28 February 2025

1. General Information

A Breath For Life Childrens Charity is a company limited by guarantee, incorporated in England & Wales, registered number 03518921 and registered charity number 1069697. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold. Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

2.3. Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	2% straight line
Plant & Machinery	25% reducing balance
Fixtures & Fittings	20% straight line
Computer Equipment	20% straight line

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

A Breath For Life Childrens Charity
Notes to the Financial Statements (continued)
For The Year Ended 28 February 2025

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts:		
Donations and gifts	120,662	105,394
Gift aid	58,420	10,604
	179,082	115,998
	179,082	115,998

4. Other Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Other income	3,513	34,429
Session income	16,774	-
	20,287	34,429
	20,287	34,429

5. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	11,120	11,058
Gain/Loss on disposal of tangible fixed assets	-	(2,181)
	11,120	8,877
	11,120	8,877

6. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 7)	Total
	£	£	£
Raising funds	8,237	122,331	130,568
	8,237	122,331	130,568
	8,237	122,331	130,568

	2024		
	Activities undertaken directly	Support costs (see note 7)	Total
	£	£	£
Raising funds	10,803	93,310	104,113
	10,803	93,310	104,113
	10,803	93,310	104,113

A Breath For Life Childrens Charity
Notes to the Financial Statements (continued)
For The Year Ended 28 February 2025

7. Support Costs

	2025
	Raising funds
	£
Employee costs	29,476
Premises expenses	5,257
General administration	76,478
Depreciation	11,120
	122,331
	122,331
	2024
	Raising funds
	£
Employee costs	17,138
Premises expenses	3,110
General administration	64,185
Depreciation	8,877
	93,310
	93,310

8. Staff Costs

Staff costs were as follows:

2025: £25,884
2024: £14,068

	2025	2024
	£	£
Wages and salaries	25,885	14,069
Social security costs	168	-
	26,053	14,069
	26,053	14,069

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

9. Average Number of Employees

Average number of employees during the year was: 3 (2024: 3)

10. Tangible Assets

	Land & Property	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	Freehold				
	£	£	£	£	£
Cost					
As at 1 March 2024	459,601	7,378	820	1,038	468,837
Additions	-	-	1,359	1,260	2,619
Disposals	(100)	-	-	-	(100)
As at 28 February 2025	459,501	7,378	2,179	2,298	471,356
	459,501	7,378	2,179	2,298	471,356

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A Breath For Life Childrens Charity
Notes to the Financial Statements (continued)
For The Year Ended 28 February 2025

Depreciation

As at 1 March 2024	18,636	1,845	164	208	20,853
Provided during the period	8,841	1,383	436	460	11,120
As at 28 February 2025	<u>27,477</u>	<u>3,228</u>	<u>600</u>	<u>668</u>	<u>31,973</u>

Net Book Value

As at 28 February 2025	<u>432,024</u>	<u>4,150</u>	<u>1,579</u>	<u>1,630</u>	<u>439,383</u>
As at 1 March 2024	<u>440,965</u>	<u>5,533</u>	<u>656</u>	<u>830</u>	<u>447,984</u>

11. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	(500)	47,162
Other debtors	22,040	729
	<u>21,540</u>	<u>47,891</u>

12. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	5,810	1,648
Bank loans and overdrafts	-	10,000
Taxation and social security	124	-
Accruals and deferred income	5,101	1,150
	<u>11,035</u>	<u>12,798</u>

13. Movement in Funds

	As at 1 March 2024	Income	Expenditure	As at 28 February 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	497,855	199,369	(130,568)	566,656
Total funds	<u>497,855</u>	<u>199,369</u>	<u>(130,568)</u>	<u>566,656</u>

	As at 1 March 2023	Income	Expenditure	As at 29 February 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	451,541	150,427	(104,113)	497,855
Total funds	<u>451,541</u>	<u>150,427</u>	<u>(104,113)</u>	<u>497,855</u>

14. Transactions with Trustees

A Breath For Life Childrens Charity
Notes to the Financial Statements (continued)
For The Year Ended 28 February 2025

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

15. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

16. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

A Breath For Life Childrens Charity
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 28 February 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	120,662	105,394
Gift aid	58,420	10,604
	<u>179,082</u>	<u>115,998</u>
Other		
Other income	3,513	34,429
Session income	16,774	-
	<u>20,287</u>	<u>34,429</u>
	<u>199,369</u>	<u>150,427</u>
EXPENDITURE ON:		
Raising funds		
Opening stock - finished goods	(2,938)	(3,873)
Purchases	(9,629)	(9,868)
Closing stock - finished goods	4,330	2,938
Wages and salaries	(25,885)	(14,069)
Employers NI	(168)	-
Subcontractor costs	(3,118)	(2,856)
Staff entertaining	(305)	(110)
Travel expenses	-	(103)
Rates	(231)	(211)
Light and heat	(2,935)	(1,639)
Cleaning	(2,091)	(1,260)
Hire and leasing of plant and machinery	(5,155)	(2,479)
Computer and IT consumables	(331)	(22)
Repairs, renewals and maintenance	(5,385)	(1,524)
Insurance	(3,803)	(3,594)
Printing, postage and stationery	(1,319)	(46)
Telecommunications and data costs	(1,085)	(1,055)
Accountancy fees	(942)	(714)
Consultancy fees	(54,000)	(51,400)
Subscriptions	(1,440)	(601)
Bank charges	(2,608)	(2,705)
Sundry expenses	(410)	(45)
Depreciation of plant and machinery	(1,383)	(1,845)
Depreciation of fixtures and fittings	(436)	(164)
Depreciation of computer equipment	(460)	(208)
Depreciation of freehold land and property	(8,841)	(8,841)
Loss on disposal of tangible fixed assets	-	2,181
	<u>(130,568)</u>	<u>(104,113)</u>
	<u>(130,568)</u>	<u>(104,113)</u>
NET INCOME	<u>68,801</u>	<u>46,314</u>

Signed By

TERESA WADDINGTON

Date Signed	2025-11-25 09:41:43
Email	accounts@abreathforlife.co.uk
Printed Name	Teresa Waddington
IP Address	90.197.175.246
Browser User Agent	Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/142.0.0.0 Safari/537.36 Edg/142.0.0.0
Name of signatory	Teresa Waddington

A BREATH FOR LIFE CHILDRENS CHARITY

England & Wales - Charity number 1069697

Accounts

Charity number: 1069697
Company number: 03518921

A Breath For Life Childrens Charity
(A company limited by guarantee)

Trustee's report and financial statements
for the year ended 29 February 2024

**A Breath For Life Childrens Charity
(A company limited by guarantee)**

Legal and administrative information

Charity number 1069697

Company registration number 03518921

Business address
Borrans
Lane
Middleton
Morecambe
Lancashire
LA3 3JJ

Registered office
Borrans
Lane
Middleton
Morecambe
Lancashire
LA3 3JJ

Trustee
Zoe Greenwood
Glenn Stevens

Secretary Teresa Waddington

Chief executive Teresa Waddington

Management committee	Zoe Greenwood Teresa Waddington Glenn Stevens Prof Philip James	Hon Chairman, Trustee & Company Secretary Trustee Trustee Trustee Hon Medical Advisor
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**A Breath For Life Childrens Charity
(A company limited by guarantee)**

Legal and administrative information

Accountants

BookSmart Accounting Ltd
49 Bridgeside
Carnforth
Lancashire
LA5 9LF

Bankers

Natwest Bank plc
262 Marine Road
Central Morecambe
Lancashire
LA4 4BJ

Solicitors

Harrison Drury
Bridge Mills
Stramongate
Kendal
LA9 4BD

A Breath For Life Childrens Charity
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 29 February 2024

The trustees present their report and the financial statements for the year ended 29 February 2024. The trustees, who are also directors of A Breath For Life Childrens Charity for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Management of the Charity:

The charity is run by a board of Trustees who have remained constant throughout the year. The Trustees meet regularly and have kept in touch via zoom meetings, WhatsApp and email. All meetings are minuted.

Achievements and performance:

Yearly review:

The charity has continued to operate close to capacity throughout the year. We now open 7 days a week as we have increased oxygen storage and plan to further increase the number of oxygen therapy sessions. Work on the new extension has continued throughout the year and is nearing completion.

Objectives and Activities:

Hyperbaric Oxygen Therapy

The charity provides hyperbaric oxygen therapy for babies, children and adults. The Centre runs efficiently under the supervision of a salaried manager, an administrator and the services of operators. Relief engineers are brought in when necessary.

Salaries remain the major outlay as it is a service based Charity that requires trained staff.

Aim:

The object of the charity remains unchanged, "the relief of sickness of children in particular but not exclusively through the provision of services and facilities to promote and protect the health of said children.

Outlook:

Raising funds is a constant theme in order to keep the service open to all. The Charity relies heavily upon donations and the occasional grant from charitable trusts.

Financial review

The board are satisfied with the surplus for the year of £46,314 (2023 £93,743) which has allowed some of the objectives to be met and will allow the completion of the extension. The finances of the Charity are set out in the following pages of the financial statements. The Charity's total reserves amount to £497,854 (2023 £451,540). All the reserves are unrestricted and are held to allow the charity to continue to operate for a period of up to 12 months should there be a downturn in income.

Statement of trustees' responsibilities

The trustees (who are also directors of A Breath For Life Childrens Charity for the purpose of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources including the income and expenditure of the charitable company for that period. In preparing these financial statements the trustees are required to:

**A Breath For Life Childrens Charity
(A company limited by guarantee)**

**Report of the trustees (incorporating the directors'
report) for the year ended 29 February 2024**

- Select suitable accounting policies and then apply them consistently,
- Observe the methods and principles in the Charities SORP,
- Make judgements and estimates that are reasonable and prudent,
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with The Charities Act 2011 and the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Teresa Waddington
Director**

**A Breath For Life Childrens Charity
(A company limited by guarantee)**

**Independent examiner's report to the trustees on the unaudited financial statements
of A Breath For Life Childrens Charity.**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 29 February 2024 set out on pages 6 to 12.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Lydia Read-Potter FMAAT

Independent examiner

BookSmart Accounting Ltd

49 Bridgeside

Carnforth

Lancashire

LA5 9LF

A Breath For Life Childrens Charity
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 29 February 2024

	Unrestricted funds	2024 Total	2023 Total
Notes	£	£	£
Incoming resources			
Incoming resources from generating funds:			
		150,427	164,515
2			
			140
3			
Total incoming resources		150,427	164,655
Resources expended			
		3,873	2,935
		9,868	14,714
		2,938)	(3,873)
5		14,069	12,912
		2,856	
		211	
		1,639	
		10,293	10,293
		103	
		1,200	
		46	
		1,055	545
		22	116
		714	1,200
			1,000
		51,400	21,600
			7,292
		3,550	
		2,479	
		2,459	
		1,260	
		44	
		2,705	
		11,058	1,644
		(2,181)	
		601	
		45	534
Total resources expended		104,113	70,912
Net incoming resources for the year		46,314	93,743

A Breath For Life Childrens Charity
(A company limited by guarantee)

Total funds brought forward	451,541	357,798
Total funds carried forward	497,855	451,541

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

A Breath For Life Childrens Charity
(A company limited by guarantee)

Balance sheet
as at 29 February 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	7		447,984		367,335
Current assets					
Stocks		2,938		3,873	
Debtors	8	47,891		34,333	
Cash at bank and in hand		11,840		51,536	
		62,669		89,742	
Creditors: amounts falling due within one year	9	(12,798)		(5,537)	
Net current assets			49,871		84,205
Net assets			497,855		451,540
Funds					
Unrestricted income funds			497,855		451,540
Total funds			497,855		451,540

The Balance Sheet continues on the following page.

The notes on pages 9 to 12 form an integral part of these financial statements.

**A Breath For Life Childrens Charity
(A company limited by guarantee)**

Balance sheet (continued)

**Trustee statements required by the Companies Act 2006
for the year ended 29 February 2024**

In approving these financial statements as trustee of the company I hereby confirm:

(a) that for the year stated above the company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies;

(b) that the members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006;

(c) that the directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the board on and signed on its behalf by

**Teresa Waddington
Director**

The notes on pages 9 to 12 form an integral part of these financial statements.

**A Breath For Life Childrens Charity
(A company limited by guarantee)**

**Notes to financial statements
for the year ended 29 February 2024**

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

A Breath For Life Childrens Charity
(A company limited by guarantee)

Notes to financial statements
for the year ended 29 February 2024

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	- 2% straight line on buildings
Plant and machinery	- 25% on reducing balance basis
Fixtures and fittings	- 20% straight line
Office equipment	- 20% straight line

1.5. Stock

Stock is valued at the lower of cost and net realisable value.

2. Voluntary income

	Unrestricted funds	2024 Total	2023 Total
	£	£	£
Donations	129,734	129,734	150,348
Grants	10,000	10,000	
Gift Aid Tax Refunds	10,604	10,604	14,167
	<u>150,338</u>	<u>150,338</u>	<u>164,515</u>

3. Investment income

	Unrestricted funds	2024 Total	2023 Total
	£	£	£
Bank interest receivable	89	<u>89</u>	<u>140</u>

4. Net incoming resources for the year

	2024	2023
	£	£
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	<u>11,058</u>	<u>1,644</u>

A Breath For Life Childrens Charity
(A company limited by guarantee)

Notes to financial statements
for the year ended 29 February 2024

5. Employees

Employment costs	2024	2023
	£	£
Wages and salaries	14068	13409

No employee received emoluments of more than £60,000 (2023: None).

Number of employees

The average monthly numbers of employees (including the trustee) during the year, calculated on the basis of full time equivalents, was as follows:

2024	2023
3	4

A Breath For Life Childrens Charity
(A company limited by guarantee)

Notes to financial statements
for the year ended 29 February 2024

6. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

7. Tangible Fixed Assets

	Land and buildings	Plant and machinery etc.	Office equipment	Fixtures and Fittings	Total
	£	£			
Cost					
At 1 March 2023	377,086	43,468			420,554
Additions	82,514	7,378	1,038	820	91,750
Disposals		(43,468)			(43,468)
At 29 February 2024	459,600	7,378	1,038	820	468,836
Depreciation					
At 1 March 2023	9,795	43,424			53,219
Charge	8,841	1845	208	164	11,058
Disposals		(43,424)			(43,424)
At 29 February 2024	18,636	1,845	208	164	20,853
Net Book Values					
At 29 February 2024	440,964	5,533	830	656	447,983
At 28 February 2023	367,291	44			367,335

8. Debtors

	2024	2023
	£	£
Prepayments and accrued income	<u>45,666</u>	<u>34,333</u>
	45,666	34,333

9. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,648	1,800
Accruals and deferred income	1,150	2,650
Other creditors	10,000	1,087
	<u>12,798</u>	<u>5,537</u>

**A Breath For Life Childrens Charity
(A company limited by guarantee)**

**Notes to financial statements
for the year ended 29 February 2024**

10. Company limited by guarantee

A Breath For Life Childrens Charity is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

A BREATH FOR LIFE CHILDRENS CHARITY

England & Wales - Charity number 1069697

Accounts

Charity number: 1069697
Company number: 03518921

A Breath For Life Childrens Charity
(A company limited by guarantee)

Trustee's report and financial statements
for the year ended 28 February 2023

A Breath For Life Childrens Charity
(A company limited by guarantee)

Legal and administrative information

Charity number 1069697

Company registration number 03518921

Business address

Borrans Lane
Middleton
Morecambe
Lancashire
LA3 3JJ

Registered office

Borrans Lane
Middleton
Morecambe
Lancashire
LA3 3JJ

Trustee

Jane Dean
Teresa Waddington
Zoe Greenwood
Glenn Stevens

Secretary Jane Dean

Chief executive Jane Dean

Management committee

Jane Dean	Hon Chairman, Trustee & Company Secretary
Zoe Greenwood	Trustee
Teresa Waddington	Trustee
Glenn Stevens	Trustee
Prof Philip James	Hon Medical Advisor

A Breath For Life Childrens Charity
(A company limited by guarantee)

Legal and administrative information

Accountants	Booksmart Accounting Limited 49 Bridgeside Carnforth LA5 9LF
Bankers	Natwest Bank plc 262 Marine Road Central Morecambe Lancashire LA4 4BJ
Solicitors	Harrison Drury Bridge Mills Stramongate Kendal LA9 4BD

A Breath For Life Childrens Charity
(A company limited by guarantee)

Report of the Trustees (incorporating the directors report) for the year ended 28 February 2023

The trustees present their report and the financial statements for the year ended 28 February 2023. The trustees, who are also directors of A Breath For Life Childrens Charity for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Management of the Charity

The charity is run by a board of Trustees who have remained constant throughout the year. The Trustees meet regularly, usually four times a year, although these meetings have been reduced due to covid restrictions. Trustees have kept in touch via zoom meetings and email. All meetings, including zoom, are minuted and once approved, filed in a safe cabinet. The articles of association dictate a minimum of four Trustees. Efforts have been made to recruit further Trustees and we have registered our need with the local Council for Voluntary Services.

Achievements and performance

Yearly review

The charity has continued to operate at almost full capacity throughout the year. We have remained open 6 days a week and have operated over 1000 oxygen therapy sessions. Preparation work on the new extension has continued throughout the year and building work commenced during the year though remained unfinished at the balance sheet date.

Objectives and Activities

Hyperbaric Oxygen Therapy

The charity provides hyperbaric oxygen therapy for babies, children and adults. The centre runs efficiently under the supervision of a salaried manager who engages the services of operators when required and brings in relief engineers when necessary. Salaries remain a major outlay but is one cost the charity cannot reduce as maintaining the highest standards through professional expertise is absolutely necessary.

Aim

The object of the charity remains unchanged, "the relief of sickness of children in particular but not exclusively through the provision of services and facilities to promote and protect the health of said children

Outlook

Raising funds is a constant theme in order to keep the service open to all. The charity relies heavily upon donations and the occasional grant from charitable trusts.

Financial review

The board are satisfied with the surplus for the year of £93743 (2022 £74142) which has allowed some of the objectives to be met. The finances of the charity are set out in the following pages of the of the financial statements. The charity's total reserves amount to £451540 (2022 £357797). All the reserves are unrestricted and are held to allow the charity to continue to operate for a period of up to 12 months should there be a downturn in income, although the funds held in the Virgin deposit account are all designated for works associated with the building of the extension.

A Breath For Life Childrens Charity
(A company limited by guarantee)

**Report of the Trustees (incorporating the directors
report) for the year ended 28 February 2023**

Statement of trustees' responsibilities

The trustees (who are also directors of A Breath For Life Childrens Charity for the purpose of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources including the income and expenditure of the charitable company for that period. In preparing these financial statements the trustees are required to:

- * Select suitable accounting policies and then apply them consistently,
- * Observe the methods and principles in the Charities SORP,
- * Make judgements and estimates that are reasonable and prudent,
- * State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and
- * Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with The Charities Act 2011 and the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The report was approved by the board and signed on its behalf by

Jane Dean
Director



9/11/23

A Breath For Life Childrens Charity
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements
of A Breath For Life Childrens Charity.

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 28 February 2023 set out on pages 6 to 12.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Lydia Read-Potter FMAAT
Independent examiner
BookSmart Accounting Ltd
49 Bridgeside
Carn forth Lancashire LA59LF



9.11.23

A Breath For Life Childrens Charity
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)
For the year ended 28 February 2023

	Notes	Unrestricted funds £	2023 Total £	2022 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	164,515	164,515	127,852
Investment income	3	140	140	105
		<u>164,655</u>	<u>164,655</u>	<u>127,957</u>
Resources expended				
Opening stock		2,935	2,935	1,606
Purchases		14,714	14,714	10,635
Closing stock		(3,873)	(3,873)	(2,935)
Staff costs	5	12,912	12,912	13,409
Establishment costs		10,293	10,293	12,018
Motor and travelling expenses		-	-	-
Accountancy fees		1,200	1,200	700
Bookkeeping fees		1,000	1,000	1,200
Other office expenses		116	116	478
Land and Buildings Depreciation		1,629	1,629	1,629
Plant and Machinery Depreciation		15	15	20
Operator fees		7,292	7,292	13,188
Professional fees		21,600	21,600	-
Miscellaneous expenses		534	534	937
Telephone		545	545	930
Total resources expended		<u>70,912</u>	<u>70,912</u>	<u>53,815</u>
Net incoming resources for the year		93,743	93,743	74,142
Total funds brought forward		<u>357,798</u>	<u>357,798</u>	<u>283,656</u>
Total funds carried forward		<u>451,541</u>	<u>451,541</u>	<u>357,798</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 9 to 12 form part of these financial statements.

A Breath For Life Childrens Charity
(A company limited by guarantee)

Balance sheet
as at 28 February 2023

	Notes	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	7		367,335		191,324
Current assets					
Stocks		3,873		2,935	
Debtors	8	34,333		42,547	
Cash at bank and in hand		51,536		125,475	
		<u>89,742</u>		<u>170,957</u>	
Creditors: amounts falling due within one year	9	<u>(5,537)</u>		<u>(4,484)</u>	
Net current assets			84,205		166,473
Net assets			<u>451,540</u>		<u>357,797</u>
Funds					
Unrestricted income funds			<u>451,540</u>		<u>357,797</u>
Total funds			<u>451,540</u>		<u>357,797</u>

The Balance Sheet continues on the following page.

The notes on pages 9 to 12 form part of these financial statements.

**A Breath For Life Childrens Charity
(A company limited by guarantee)**

Balance sheet (continued)

**Trustee statements required by the Companies Act 2006 for the year ended
28 February 2023**

In approving these financial statements as trustee of the company I hereby confirm:

(a) that for the year stated above the company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies;

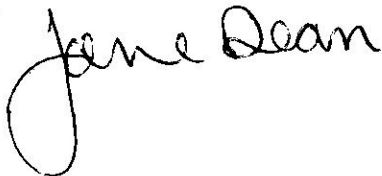
(b) that the members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006;

(c) that the directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the board on and signed on its behalf by

**Jane Dean
Director**

A handwritten signature in black ink that reads "Jane Dean". The signature is written in a cursive style with a large initial 'J'.

9/11/23

The notes on pages 9 to 12 form part of these financial statements.

A Breath For Life Childrens Charity
(A company limited by guarantee)

Notes to financial statements

for the year ended 28 February 2023

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

A Breath For Life Childrens Charity
(A company limited by guarantee)

Notes to financial statements
for the year ended 28 February 2023

1.1. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	- 2% straight line on buildings
Plant and machinery	- 25% on reducing balance basis

1.5. Stock

Stock is valued at the lower of cost and net realisable value.

2. Voluntary income

	Unrestricted funds	2023 Total	2022 Total
	£	£	£
Donations	150,348	150,348	105,177
Gift Aid Tax Refunds	14,167	14,167	10,572
Grants receivable	-	-	9,092
	<u>164,515</u>	<u>164,515</u>	<u>127,852</u>

3. Investment income

	Unrestricted funds	2023 Total	2022 Total
	£	£	£
Bank interest receivable	<u>140</u>	<u>140</u>	<u>105</u>

4. Net incoming resources for the year

	2023	2022
	£	£
Net incoming resources is stated after charging:		
Depreciation written off tangible fixed assets	1,644	1,649

A Breath For Life Childrens Charity
(A company limited by guarantee)

Notes to financial statements
for the year ended 28 February 2023

5. Employees

	2023	2022
	£	£
Employment costs		
Wages and salaries	13,409	8,568

No employee received emoluments of more than £60,000 (2022: None).

Number of employees

The average monthly numbers of employees (including the trustee) during the year, calculated on the basis of full time equivalents, was as follows:

	2023 Number	2022 Number
	<u>1</u>	<u>1</u>

6. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

7. Tangible Fixed Assets

	Land and buildings freehold	Plant and machinery	Total
Cost			
At 1 March 2022	199,431	43,468	242,899
Additions	177,655	-	177,655
At 28 February 2023	<u>377,086</u>	<u>43,468</u>	<u>420,554</u>
Depreciation			
At 1 March 2022	8,166	43,409	51,575
Charge for the year	1,629	15	1,644
At 28 February 2023	<u>9,795</u>	<u>43,424</u>	<u>53,219</u>
Net book values			
At 28 February 2023	367,291	44	367,335
At 28 February 2022	191,265	59	191,324

A Breath For Life Childrens Charity
(A company limited by guarantee)

Notes to financial statements
for the year ended 28 February 2023

8. Debtors

	2023	2022
	£	£
Prepayments and accrued income	34,333	42,547
	<u>34,333</u>	<u>42,547</u>

9. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	1,800	2,713
Accruals and deferred income	2,650	1,771
Other creditors	1,087	-
	<u>5,537</u>	<u>4,484</u>

10. Company limited by guarantee

A Breath For Life Childrens Charity is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she or within one year after he or she ceases to be a member.

A BREATH FOR LIFE CHILDRENS CHARITY

England & Wales - Charity number 1069697

Accounts

Charity number: 1069697
Company number: 03518921

A Breath For Life Childrens Charity
(A company limited by guarantee)
Trustee's report and financial statements
for the year ended 28 February 2022

A Breath For Life Childrens Charity
(A company limited by guarantee)

Legal and administrative information

Charity number 1069697

Company registration number 03518921

Business address Borrans
Lane
Middleton
Morecambe
Lancashire
LA3 3JJ

Registered office Borrans
Lane
Middleton
Morecambe
Lancashire
LA3 3JJ

Trustee Jane Dean
Teresa Waddington
Zoe Greenwood
Glenn Stevens

Secretary

Chief executive Jane Dean

Jane Dean

Management committee

Jane Dean
Zoe Greenwood
Teresa Waddington
Glenn Stevens
Prof Philip James

Hon Chairman, Trustee &
Company Secretary
Trustee
Trustee
Trustee
Hon Medical Advisor

**A Breath For Life Childrens Charity
(A company limited by guarantee)**

Legal and administrative information

Accountants

BookSmart Accounting
(Lancaster) Limited
Office 3B
Keer Park
Carnforth
LA5 9FG

Bankers

Natwest Bank plc
262 Marine Road
Central Morecambe
Lancashire
LA4 4BJ

Solicitors

Harrison Drury
Bridge Mills
Stramongat
e Kendal
LA9 4BD

A Breath For Life Childrens Charity
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 28 February 2022

The trustees present their report and the financial statements for the year ended 28 February 2022. The trustees, who are also directors of A Breath For Life Childrens Charity for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Management of the Charity

The charity is run by a board of Trustees who have remained constant throughout the year. The Trustees meet regularly, usually four times a year, although these meetings have been reduced due to covid restrictions. Trustees have kept in touch via zoom meetings and email. All meetings, including zoom, are minuted and once approved, filed in a safe cabinet. The articles of association dictate a minimum of four Trustees. Efforts have been made to recruit further Trustees and we have registered our need with the local Council for Voluntary Services.

Achievements and performance

Yearly review

The charity has continued to operate at almost full capacity throughout the year. We have remained open 6 days a week and have operated over 1000 oxygen therapy sessions. Preparation work on the new extension has continued throughout the year and building work commenced after the balance sheet date.

Objectives and Activities

Hyperbaric Oxygen Therapy

The charity provides hyperbaric oxygen therapy for babies, children and adults. The centre runs efficiently under the supervision of a salaried manager who engages the services of operators when required and brings in relief engineers when necessary. Salaries remain a major outlay but is one cost the charity cannot reduce as maintaining the highest standards through professional expertise is absolutely necessary.

Aim

The object of the charity remains unchanged, "the relief of sickness of children in particular but not exclusively through the provision of services and facilities to promote and protect the health of said children.

Outlook

Raising funds is a constant theme in order to keep the service open to all. The charity relies heavily upon donations and the occasional grant from charitable trusts.

Financial review

The board are satisfied with the surplus for the year of £74142 (2021 £24127) which has allowed some of the objectives to be met. The finances of the charity are set out in the following pages of the financial statements. The charity's total reserves amount to £357798 (2021 £283656). All the reserves are unrestricted and are held to allow the charity to continue to operate for a period of up to 12 months should there be a downturn in income, although the funds held in the Virgin deposit account are all currently designated for works associated with building of an extension.

A Breath For Life Childrens Charity
(A company limited by guarantee)

**Report of the trustees (incorporating the directors'
report) for the year ended 28 February 2022**

Statement of trustees' responsibilities

The trustees (who are also directors of A Breath For Life Childrens Charity for the purpose of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources including the income and expenditure of the charitable company for that period. In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently,
- Observe the methods and principles in the Charities SORP,
- Make judgements and estimates that are reasonable and prudent,
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with The Charities Act 2011 and the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The report was approved by the board and signed on its behalf by

Jane Dean
Director

Jane Dean
28/11/2022

A Breath For Life Childrens Charity
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements
of A Breath For Life Childrens Charity.

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 28 February 2022 set out on pages 6 to 12.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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


- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Lydia Read-Potter MAAT

Independent examiner

BookSmart Accounting (Lancaster) Ltd
Office 3B
KeerPark
Carnforth
Lancashire
LA59FG

 28.02.2022

A Breath For Life Childrens Charity
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 28 February 2022

	Notes	Unrestricted funds £	2022 Total £	2021 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	127,852	127,852	77,063
Investment income	3	105	105	175
Total incoming resources		127,957	127,957	77,238
Resources expended				
Opening stock		1,606	1,606	1,023
Purchases		10,635	10,635	8,835
Closing stock		(2,935)	(2,935)	(1,606)
Staff costs	5	13,409	13,409	8,568
Establishment costs		12,018	12,018	15,540
Motor and travelling expenses		-	-	133
Accountancy fees		700	700	900
Bookkeeping fees		1,200	1,200	5,389
Other office expenses		478	478	724
Land and Buildings Depreciation		1,629	1,629	1,629
Plant and Machinery Depreciation		20	20	26
Operator fees		13,188	13,188	10,579
Advertising		-	-	360
Miscellaneous expenses		937	937	130
Telephone		930	930	881
Total resources expended		53,815	53,815	53,111
Net incoming resources for the year		74,142	74,142	24,127
Total funds brought forward		283,656	283,656	259,529
Total funds carried forward		357,798	357,798	283,656

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 9 to 12 form an integral part of these financial statements.

A Breath For Life Childrens Charity
(A company limited by guarantee)

Balance sheet
as at 28 February 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	7		191,324		192,973
Current assets					
Stocks		2,935		1,606	
Debtors	8	42,547		21,795	
Cash at bank and in hand		125,475		71,755	
		<u>170,957</u>		<u>95,156</u>	
Creditors: amounts falling due within one year	9	(4,484)		(4,473)	
Net current assets			<u>166,473</u>		<u>90,683</u>
Net assets			<u>357,797</u>		<u>283,656</u>
Funds					
Unrestricted income funds			<u>357,797</u>		<u>283,656</u>
Total funds			<u>357,797</u>		<u>283,656</u>

The Balance Sheet continues on the following page.

The notes on pages 9 to 12 form an integral part of these financial statements.

A Breath For Life Childrens Charity
(A company limited by guarantee)

Balance sheet (continued)

**Trustee statements required by the Companies Act 2006
for the year ended 28 February 2022**

In approving these financial statements as trustee of the company I hereby confirm:

- (a) that for the year stated above the company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies;
- (b) that the members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006;
- (c) that the directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the board on and signed on its behalf by

Jane Dean
Director

Jane Dean
28/11/2022

The notes on pages 9 to 12 form an integral part of these financial statements.

A Breath For Life Childrens Charity
(A company limited by guarantee)

Notes to financial statements
for the year ended 28 February 2022

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

A Breath For Life Childrens Charity
(A company limited by guarantee)

Notes to financial statements
for the year ended 28 February 2022

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	- 2% straight line on buildings
Plant and machinery	- 25% on reducing balance basis

1.5. Stock

Stock is valued at the lower of cost and net realisable value.

2. Voluntary income

	Unrestricted funds	2022 Total	2021 Total
	£	£	£
Donations	105,177	105,177	57,399
Gift Aid Tax Refunds	13,898	13,898	10,572
Grants receivable	8,777	8,777	9,092
	<u>127,852</u>	<u>127,852</u>	<u>77,063</u>

3. Investment income

	Unrestricted funds	2022 Total	2021 Total
	£	£	£
Bank interest receivable	<u>105</u>	<u>105</u>	<u>175</u>

4. Net incoming resources for the year

	2022	2021
	£	£
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	<u>1,649</u>	<u>1,655</u>

A Breath For Life Childrens Charity
(A company limited by guarantee)

Notes to financial statements
for the year ended 28 February 2022

5. Employees

Employment costs	2022	2021
	£	£
Wages and salaries	13409	8,568

No employee received emoluments of more than £60,000 (2020: None).

Number of employees

The average monthly numbers of employees (including the trustee) during the year, calculated on the basis of full time equivalents, was as follows:

	2022	2021
	Number	Number
	<u>1</u>	<u>1</u>

6. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

7. Tangible fixed assets

	Land and buildings		Total
	freehold	Plant and machinery	
	£	£	£
Cost			
At 1 March 2021	199,431	43,468	242,899
Additions			
At 28 February 2022	199,431	43,468	242,899
Depreciation			
At 1 March 2021	6,537	43,389	49,926
Charge for the year	1,629	20	1,649
At 28 February 2022	8,166	43,409	51,575
Net book values			
At 28 February 2022	<u>191,265</u>	<u>59</u>	<u>191,324</u>
At 28 February 2021	192,894	79	192,973

A Breath For Life Childrens Charity
(A company limited by guarantee)

Notes to financial statements
for the year ended 28 February 2022

8. Debtors	2022	2021
	£	£
Other debtors	-	1,295
Prepayments and accrued income	<u>42,547</u>	<u>20,500</u>
	<u>42,547</u>	<u>21,795</u>
9. Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	2,713	3,573
Accruals and deferred income	1,771	900
		--
	<u>4,484</u>	<u>4,473</u>

10. Company limited by guarantee

A Breath For Life Childrens Charity is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

A BREATH FOR LIFE CHILDRENS CHARITY

England & Wales - Charity number 1069697

Accounts

Charity number: 1069697
Company number: 03518921

A Breath For Life Childrens Charity
(A company limited by guarantee)

Trustee's report and financial statements

for the year ended 28 February 2021

**A Breath For Life Childrens Charity
(A company limited by guarantee)**

Legal and administrative information

Charity number	1069697	
Company registration number	03518921	
Business address	Borrans Lane Middleton Morecambe Lancashire LA3 3JJ	
Registered office	Borrans Lane Middleton Morecambe Lancashire LA3 3JJ	
Trustee	Jane Dean George Birkett (resigned 10 June 2021) Teresa Waddington Zoe Greenwood Glenn Stevens (appointed 10 June 2021)	
Secretary	Jane Dean	
Chief executive	Jane Dean	
Management committee	Jane Dean Zoe Greenwood George Birkett Teresa Waddington Glenn Stevens Prof Philip James	Hon Chairman, Trustee & Company Secretary Trustee Trustee (resigned 10 June 2021) Trustee Trustee (appointed 10 June 2021) Hon Medical Advisor

**A Breath For Life Childrens Charity
(A company limited by guarantee)**

Legal and administrative information

Accountants

Lamont Pridmore (South Cumbria) Ltd
61 Haws Hill
Carnforth
Lancashire
LA5 9DD

Bankers

Natwest Bank plc
262 Marine Road Central
Morecambe
Lancashire
LA4 4BJ

Solicitors

Harrison Drury
Bridge Mills
Stramongate
Kendal
LA9 4BD

A Breath For Life Childrens Charity (A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 28 February 2021

The trustees presents their report and the financial statements for the year ended 28 February 2021. The trustees, who are also directors of A Breath For Life Childrens Charity for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Management of the Charity

The charity is run by a board of Trustees who have remained constant throughout the year. The Trustees meet regularly, usually four times a year, although these meetings have been reduced due to covid restrictions. Trustees have kept in touch via zoom meetings and email. All meetings, including zoom, are minuted and once approved, filed in a safe cabinet. The articles of association dictate a minimum of four Trustees. Efforts have been made to recruit further Trustees and we have registered our need with the local Council for Voluntary Services.

Achievements and performance

Yearly Review

The charity has continued to operate at almost full capacity throughout the year.

We have remained open 6 days a week and have operated over 1,000 oxygen therapy sessions.

September 2020 completed the demolition of the redundant Holistic Centre Buildings, making way for the planned extension. This work necessitated the removal of the entrance porch and the Unit front door to be replaced with a steel fire door.

There have been further drainage issues with surface water collecting in the car park and adjacent land. This has initiated further drainage and sub structure work, and the creation of a wheelchair accessible ramp to the new front door.

We have been joined by a willing volunteer who has assisted Trustees in compiling the yearly gift aid application from donations to HMRC.

Objectives and Activities

Hyperbaric Oxygen Therapy

The charity provides hyperbaric oxygen therapy for babies, children and adults.

The Centre runs efficiently under the supervision of a salaried manager who engages the services of Operators when required and brings in relief engineers when necessary.

Salaries remain a major outlay, but is one cost the charity cannot reduce as maintaining the highest standards through professional expertise is absolutely necessary.

Aim

The object of the charity remains unchanged, 'the relief of sickness of children in particular but not exclusively, through the provision of services and facilities to promote and protect the health of said children.'

Outlook

The Trustees have faced a number of problems which have required the relinquishing of funds reserved for building the extension, as the possible ingress of flood water required some unplanned drainage work.

Raising funds is a constant theme in order to keep the service open to all. The charity relies heavily upon donations and the occasional grant from charitable trusts.

**A Breath For Life Childrens Charity
(A company limited by guarantee)**

Report of the trustees (incorporating the directors' report) for the year ended 28 February 2021

Financial Review

The board are satisfied with the surplus for the year of £24,127 (2020 £47,343), which has allowed some of the objectives to be met. The finances of the charity are set out in the following pages of the financial statements. The charity's total reserves amount to £283,656 (2020 £259,529). All the reserves are unrestricted and are held to allow the charity to continue to operate for a period of up to 12 months should there be a downturn in income, although the funds held in the Virgin deposit account are all currently designated for works associated with the building of an extension.

Statement of trustees' responsibilities

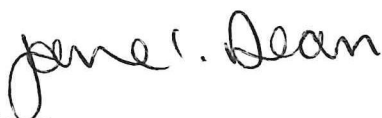
The trustees (who are also directors of A Breath For Life Childrens Charity for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with The Charities Act 2011 and the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board and signed on its behalf by



**Jane Dean
Director**

**A Breath For Life Childrens Charity
(A company limited by guarantee)**

**Independent examiner's report to the trustees on the unaudited financial statements
of A Breath For Life Childrens Charity.**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 28 February 2021 set out on pages 6 to 12.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
Karl Burrell

FCCA

Independent examiner

Lamont Pridmore (South Cumbria) Ltd
61 Haws Hill
Carnforth
Lancashire
LA5 9DD

A Breath For Life Childrens Charity
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 28 February 2021

	Notes	Unrestricted funds £	2021 Total £	2020 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	77,063	77,063	101,528
Investment income	3	175	175	390
Total incoming resources		77,238	77,238	101,918
Resources expended				
Opening stock		1,023	1,023	1,102
Purchases		8,835	8,835	7,926
Closing stock		(1,606)	(1,606)	(1,023)
Staff costs	5	8,568	8,568	9,541
Establishment costs		15,540	15,540	14,310
Motor and travelling expenses		133	133	723
Accountancy fees		900	900	1,240
Bookkeeping fees		5,389	5,389	1,200
Other office expenses		724	724	1,020
Land and Buildings Depreciation		1,629	1,629	3,264
Plant and Machinery Depreciation		26	26	35
Operator fees		10,579	10,579	13,975
Advertising		360	360	420
Miscellaneous expenses		130	130	-
Telephone		881	881	842
Total resources expended		53,111	53,111	54,575
Net incoming resources for the year		24,127	24,127	47,343
Total funds brought forward		259,529	259,529	212,186
Total funds carried forward		283,656	283,656	259,529

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 9 to 12 form an integral part of these financial statements.

A Breath For Life Childrens Charity
(A company limited by guarantee)

Balance sheet
as at 28 February 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	7		192,973		176,009
Current assets					
Stocks		1,606		1,023	
Debtors	8	21,795		26,948	
Cash at bank and in hand		71,755		58,239	
			<u>95,156</u>		<u>86,210</u>
Creditors: amounts falling due within one year	9	(4,473)		(2,690)	
Net current assets			<u>90,683</u>		<u>83,520</u>
Net assets			<u>283,656</u>		<u>259,529</u>
Funds					
Unrestricted income funds			<u>283,656</u>		<u>259,529</u>
Total funds			<u>283,656</u>		<u>259,529</u>

The Balance Sheet continues on the following page.

The notes on pages 9 to 12 form an integral part of these financial statements.

A Breath For Life Childrens Charity
(A company limited by guarantee)

Balance sheet (continued)

Trustee statements required by the Companies Act 2006
for the year ended 28 February 2021

In approving these financial statements as trustee of the company I hereby confirm:

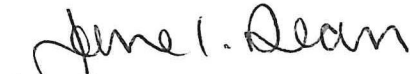
(a) that for the year stated above the company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies;

(b) that the members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006;

(c) that the directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the board on and signed on its behalf by



Jane Dean
Director

The notes on pages 9 to 12 form an integral part of these financial statements.

A Breath For Life Childrens Charity
(A company limited by guarantee)

Notes to financial statements
for the year ended 28 February 2021

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**A Breath For Life Childrens Charity
(A company limited by guarantee)**

**Notes to financial statements
for the year ended 28 February 2021**

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	- 2% straight line on buildings
Plant and machinery	- 25% on reducing balance basis

1.5. Stock

Stock is valued at the lower of cost and net realisable value.

2. Voluntary income

	Unrestricted funds £	2021 Total £	2020 Total £
Donations	57,399	57,399	78,325
Gift Aid Tax Refunds	10,572	10,572	23,203
Grants receivable	9,092	9,092	-
	<u>77,063</u>	<u>77,063</u>	<u>101,528</u>

3. Investment income

	Unrestricted funds £	2021 Total £	2020 Total £
Bank interest receivable	175	175	390
	<u>175</u>	<u>175</u>	<u>390</u>

4. Net incoming resources for the year

	2021 £	2020 £
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	1,655	3,299
	<u>1,655</u>	<u>3,299</u>

A Breath For Life Childrens Charity
(A company limited by guarantee)

Notes to financial statements
for the year ended 28 February 2021

5. Employees

Employment costs	2021	2020
	£	£

Wages and salaries	8,568	9,541
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No employee received emoluments of more than £60,000 (2020 : None).

Number of employees

The average monthly numbers of employees (including the trustee) during the year, calculated on the basis of full time equivalents, was as follows:

2021	2020
Number	Number
1	1

6. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

7. Tangible fixed assets

	Land and buildings	Plant and freehold machinery	Total
	£	£	£
Cost			
At 1 March 2020	180,811	43,468	224,279
Additions	18,620	-	18,620
At 28 February 2021	<u>199,431</u>	<u>43,468</u>	<u>242,899</u>
Depreciation			
At 1 March 2020	4,908	43,363	48,271
Charge for the year	1,629	26	1,655
At 28 February 2021	<u>6,537</u>	<u>43,389</u>	<u>49,926</u>
Net book values			
At 28 February 2021	<u>192,894</u>	<u>79</u>	<u>192,973</u>
At 28 February 2020	<u>175,903</u>	<u>105</u>	<u>176,008</u>

**A Breath For Life Childrens Charity
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**Notes to financial statements
for the year ended 28 February 2021**

8. Debtors

	2021	2020
	£	£
Other debtors	1,295	1,101
Prepayments and accrued income	20,500	25,847
	<u>21,795</u>	<u>26,948</u>

**9. Creditors: amounts falling due
within one year**

	2021	2020
	£	£
Trade creditors	3,573	1,790
Accruals and deferred income	900	900
	<u>4,473</u>	<u>2,690</u>

10. Company limited by guarantee

A Breath For Life Childrens Charity is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.