

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
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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

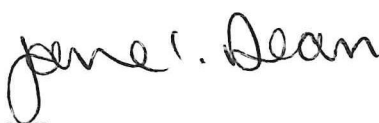
The trustees (who are also directors of A Breath For Life Childrens Charity for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

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

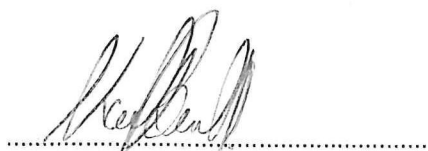
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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
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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
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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	<u>(4,473)</u>		<u>(2,690)</u>	
Net current assets			90,683		83,520
Net assets			<u>283,656</u>		<u>259,529</u>
Funds					
Unrestricted income funds			283,656		259,529
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
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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:

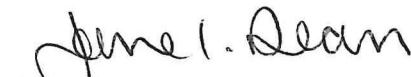
(a) that for the year stated above the company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies;

(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
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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.

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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	<u>1,655</u>	<u>3,299</u>

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Notes to financial statements
for the year ended 28 February 2021

5. Employees

Employment costs	2021	2020
	£	£
Wages and salaries	8,568	9,541

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	199,431	43,468	242,899
Depreciation			
At 1 March 2020	4,908	43,363	48,271
Charge for the year	1,629	26	1,655
At 28 February 2021	6,537	43,389	49,926
Net book values			
At 28 February 2021	192,894	79	192,973
At 28 February 2020	175,903	105	176,008

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.