

REGISTERED COMPANY NUMBER: 05571271 (England and Wales)
REGISTERED CHARITY NUMBER: 1113145

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD 1 OCTOBER 2021 TO 31 MARCH 2023
FOR
LIVING LIFE (EASTBOURNE)

LMDB Accountants
Chartered Certified Accountants
Railview Lofts
19c Commercial Road
Eastbourne
East Sussex
BN21 3XE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 OCTOBER 2021 TO 31 MARCH 2023

| | Page |
|-----------------------------------|---------|
| Report of the Trustees | 1 to 2 |
| Independent Examiner's Report | 3 |
| Statement of Financial Activities | 4 |
| Balance Sheet | 5 to 6 |
| Notes to the Financial Statements | 7 to 13 |

REPORT OF THE TRUSTEES
FOR THE PERIOD 1 OCTOBER 2021 TO 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1 October 2021 to 31 March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trusts object's are:

- a) To assist in the care of persons suffering from learning difficulties or physical disability of any description in need of respite as a result of such illness by the provision of the facilities for residence, work or creation.
- b) To relieve persons wherever in the world they may be resident who are in conditions of need, hardship, or distress as a result of local, national or international disaster, war, or conflict or by reason for their social and economic circumstances.
- c) To promote the Christian religion by all or any of the following means (i) supplying and distributing Bibles and other Christian literature throughout the world (ii) teaching and educating all or any persons in the doctrines and practices of the Christian religion (iii) in all other ways seeking to spread the acknowledgement of Jesus Christ as Lord and the nurture of adherence to the Christian faith.

In setting and reviewing our objectives and aims, and in planning and carrying out our activities, we have due regard to the public benefit guidance published by the Charity Commission.

FINANCIAL REVIEW

Reserves policy

The trust continues to rely substantially upon support from individuals rather than government or other funding departments.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trust is a company limited by guarantee.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

The trust is managed on a day to day basis by Mrs Lynda Trott.

Induction and training of new trustees

New trustees are appointed at the annual general meeting by the majority vote of members. Suitable training is provided.

LIVING LIFE (EASTBOURNE) (REGISTERED NUMBER: 05571271)

REPORT OF THE TRUSTEES
FOR THE PERIOD 1 OCTOBER 2021 TO 31 MARCH 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
05571271 (England and Wales)

Registered Charity number
1113145

Registered office
1 Hodcombe Close
Langney
Eastbourne
East Sussex
BN23 8JA

Trustees
L A Trott
I Booth (resigned 4.9.23)
A Booth (resigned 4.9.23)
M Loftus
S Pamphillon (appointed 25.5.22)
S Young (appointed 25.5.22)

Company Secretary
L A Trott

Independent Examiner
LMDB Accountants
Chartered Certified Accountants
Railview Lofts
19c Commercial Road
Eastbourne
East Sussex
BN21 3XE

Approved by order of the board of trustees on 7 March 2024 and signed on its behalf by:

L A Trott - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIVING LIFE (EASTBOURNE)

Independent examiner's report to the trustees of Living Life (Eastbourne) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 1 October 2021 to 31 March 2023.

Responsibilities and basis of report

As the charity's 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.

Samuel Jaquet FCCA
The Association of Chartered Certified Accountants

LMDB Accountants
Chartered Certified Accountants
Railview Lofts
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Eastbourne
East Sussex
BN21 3XE

8 March 2024

LIVING LIFE (EASTBOURNE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 OCTOBER 2021 TO 31 MARCH 2023

| | | | | Period 1.10.21 to 31.3.23 Total funds £ | Year ended 30.9.21 Total funds £ |
|-----------------------------|-------|---------------------------|--------------------------|---|--|
| | Notes | Unrestricted fund £ | Restricted funds £ | | |
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 15,951 | 2 | 15,953 | 5,442 |
| Charitable activities | | | | | |
| Support costs | | | | | |
| | | 335 | 17,990 | 18,325 | - |
| Other trading activities | 2 | 29,469 | - | 29,469 | 3,919 |
| Investment income | 3 | 14,244 | - | 14,244 | - |
| Total | | <u>59,999</u> | <u>17,992</u> | <u>77,991</u> | <u>9,361</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | 4 | 15,549 | - | 15,549 | 2,793 |
| Charitable activities | | | | | |
| Support costs | | | | | |
| | | 2,438 | 7,000 | 9,438 | - |
| Charitable Activities | | 12,398 | - | 12,398 | - |
| Shoebox gifts | | 8,185 | - | 8,185 | 5,573 |
| Total | | <u>38,570</u> | <u>7,000</u> | <u>45,570</u> | <u>8,366</u> |
| NET INCOME | | 21,429 | 10,992 | 32,421 | 995 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 3,541 | - | 3,541 | 2,546 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>24,970</u></u> | <u><u>10,992</u></u> | <u><u>35,962</u></u> | <u><u>3,541</u></u> |

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2023

| | Notes | Unrestricted fund £ | Restricted funds £ | 2023 Total funds £ | 2021 Total funds £ |
|---------------------------------------|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 8 | 340 | 807 | 1,147 | - |
| CURRENT ASSETS | | | | | |
| Cash at bank and in hand | | 25,263 | 10,184 | 35,447 | 3,841 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 9 | (633) | 1 | (632) | (300) |
| NET CURRENT ASSETS | | <u>24,630</u> | <u>10,185</u> | <u>34,815</u> | <u>3,541</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 24,970 | 10,992 | 35,962 | 3,541 |
| NET ASSETS | | <u>24,970</u> | <u>10,992</u> | <u>35,962</u> | <u>3,541</u> |
| FUNDS | 10 | | | | |
| Unrestricted funds | | | | 24,970 | 3,541 |
| Restricted funds | | | | 10,992 | - |
| TOTAL FUNDS | | | | <u>35,962</u> | <u>3,541</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

LIVING LIFE (EASTBOURNE) (REGISTERED NUMBER: 05571271)

BALANCE SHEET - continued
31 MARCH 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 7 March 2024 and were signed on its behalf by:

L A Trott - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 OCTOBER 2021 TO 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|---------------------|---------------------------|
| Plant and machinery | - 25% on reducing balance |
| Computer equipment | - 33% on cost |

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 OCTOBER 2021 TO 31 MARCH 2023

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

| | Period 1.10.21 to 31.3.23 £ | Year ended 30.9.21 £ |
|-------------|---|----------------------------|
| Shop income | 29,469 | 3,919 |

3. INVESTMENT INCOME

| | Period 1.10.21 to 31.3.23 £ | Year ended 30.9.21 £ |
|----------------|---|----------------------------|
| Rents received | 14,244 | - |

4. RAISING FUNDS

Raising donations and legacies

| | Period 1.10.21 to 31.3.23 £ | Year ended 30.9.21 £ |
|---------------|---|----------------------------|
| Support costs | - | 533 |

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 OCTOBER 2021 TO 31 MARCH 2023

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | Period 1.10.21 to 31.3.23 £ | Year ended 30.9.21 £ |
|-----------------------------|---|----------------------------|
| Depreciation - owned assets | 87 | - |
| Other operating leases | 2,581 | 928 |
| | <u> </u> | <u> </u> |

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2023 nor for the year ended 30 September 2021.

Trustees' expenses

During the period one trustee (2021 - one) was reimbursed expenses as follows:

| | 1 October 2021 to 31 March 2023 £ | 2021 £ |
|----------------------|---|-----------|
| Repairs and renewals | 2,348 | 0 |
| Shop purchases | 1,356 | 356 |
| Travel | 5,895 | 3,760 |
| Light & heat | 4,470 | 0 |
| Postage | 510 | 0 |
| Advertising | 287 | 0 |
| Total | 14,866 | 4,116 |

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 OCTOBER 2021 TO 31 MARCH 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|-----------------------------|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 5,442 |
| Other trading activities | 3,919 |
| Total | <u>9,361</u> |
| EXPENDITURE ON | |
| Raising funds | 2,793 |
| Charitable activities | |
| Shoebox gifts | 5,573 |
| Total | <u>8,366</u> |
| NET INCOME | 995 |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 2,546 |
| TOTAL FUNDS CARRIED FORWARD | <u><u>3,541</u></u> |

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 OCTOBER 2021 TO 31 MARCH 2023

8. TANGIBLE FIXED ASSETS

| | Plant and machinery £ | Computer equipment £ | Totals £ |
|----------------------|-----------------------------|----------------------------|-------------|
| COST | | | |
| At 1 October 2021 | - | 9,996 | 9,996 |
| Additions | 379 | 855 | 1,234 |
| | <hr/> | <hr/> | <hr/> |
| At 31 March 2023 | 379 | 10,851 | 11,230 |
| | <hr/> | <hr/> | <hr/> |
| DEPRECIATION | | | |
| At 1 October 2021 | - | 9,996 | 9,996 |
| Charge for year | 39 | 48 | 87 |
| | <hr/> | <hr/> | <hr/> |
| At 31 March 2023 | 39 | 10,044 | 10,083 |
| | <hr/> | <hr/> | <hr/> |
| NET BOOK VALUE | | | |
| At 31 March 2023 | 340 | 807 | 1,147 |
| | <hr/> | <hr/> | <hr/> |
| At 30 September 2021 | - | - | - |
| | <hr/> | <hr/> | <hr/> |

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 £ | 2021 £ |
|---------------------------------|-----------|-----------|
| Social security and other taxes | 152 | - |
| Other creditors | 59 | - |
| Accrued expenses | 421 | 300 |
| | <hr/> | <hr/> |
| | 632 | 300 |
| | <hr/> | <hr/> |

10. MOVEMENT IN FUNDS

| | At 1.10.21 £ | Net movement in funds £ | At 31.3.23 £ |
|--------------------|--------------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 3,541 | 21,429 | 24,970 |
| Restricted funds | | | |
| Warm Space | - | 1,039 | 1,039 |
| Lottery Grant | - | 9,953 | 9,953 |
| | <hr/> | <hr/> | <hr/> |
| | - | 10,992 | 10,992 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | 3,541 | 32,421 | 35,962 |
| | <hr/> | <hr/> | <hr/> |

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 OCTOBER 2021 TO 31 MARCH 2023

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|--------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 59,999 | (38,570) | 21,429 |
| Restricted funds | | | |
| Warm Space | 7,991 | (6,952) | 1,039 |
| Lottery Grant | 10,001 | (48) | 9,953 |
| | <u>17,992</u> | <u>(7,000)</u> | <u>10,992</u> |
| TOTAL FUNDS | <u>77,991</u> | <u>(45,570)</u> | <u>32,421</u> |

Comparatives for movement in funds

| | At 1.10.20 £ | Net movement in funds £ | At 30.9.21 £ |
|--------------------|--------------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 2,546 | 995 | 3,541 |
| | <u>2,546</u> | <u>995</u> | <u>3,541</u> |
| TOTAL FUNDS | <u>2,546</u> | <u>995</u> | <u>3,541</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|--------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 9,361 | (8,366) | 995 |
| | <u>9,361</u> | <u>(8,366)</u> | <u>995</u> |
| TOTAL FUNDS | <u>9,361</u> | <u>(8,366)</u> | <u>995</u> |

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 March 2023.