

# LIVING WELL DYING WELL TRUST

England & Wales · Charity number 1120811

## Details

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**Other names** CONSCIOUS AGEING, THE HOSPICE OF THE HEART TRUST

**Status** Registered

**Legal form** CIO

**Registered** 2007-09-07

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

## Contact

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**Address** 139 High St  
Lewes  
East Sussex  
BN7 1XS

**Phone** 07476 452156

**Email** [info@lwdwtrust.org.uk](mailto:info@lwdwtrust.org.uk)

**Website** [www.lwdwtrust.org.uk](http://www.lwdwtrust.org.uk)

## Activities

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**Objects:** 1) THE RELIEF OF SICKNESS AND PHYSICAL, MENTAL, EMOTIONAL, AND PSYCHOLOGICAL DISTRESS AND ANXIETY AMONGST PERSONS WHO ARE IN TERMINAL ILL HEALTH OR OTHERWISE IN THE PROCESS OF DYING, SUCH RELIEF BEING PROVIDED BY SUPPORT AND ADVICE BY FACILITATING ACCESS TO INFORMATION, AND COUNSELLING AND TO OTHER THERAPIES AND TO OTHER SUPPORT SERVICES.2) TO ADVANCE THE EDUCATION OF THE PUBLIC AS TO THE PROBLEMS AND CONCERNS EXPERIENCED BY PERSONS WHO ARE DYING, AND AS TO THE TREATMENTS AND CARE AVAILABLE.3) FOR THE BENEFIT OF THE PUBLIC TO ADVANCE THE EDUCATION OF HEALTH CARE WORKERS AS TO THE RELIEF OF SICKNESS AND OF PHYSICAL, MENTAL, EMOTIONAL, AND PSYCHOLOGICAL DISTRESS AND ANXIETY AMONGST PERSONS WHO ARE IN TERMINAL ILL HEALTH OR OTHERWISE IN THE PROCESS OF DYING: AND TO PROVIDE COURSES, AND FINANCIAL ASSISTANCE TO ASSIST WITH THE COST OF TRAINING.

**Activities:** Improvement of wellbeing, experience and practice of ageing, dying, caring and loss at end of life in the UK and internationally, mainly through the provision of 1.) collaborative and participatory community development projects 2.) education and training in practice-orientated care 3.) social change through dissemination information and open dialog 4.) inclusivity of marginalized groups.

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE NATIONAL.
- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£6,003	£14,271	-	-
2024-03-31	£77,422	£2,403	-	-
2023-03-31	£0	£561	-	-
2022-03-31	£0	£0	-	-
2021-03-31	£0	£0	-	-

## Trustees

Name	Role	Appointed
Athina Davies		2023-01-15
Hermione Anne Elliott		2022-09-28
Susan Marie-Louise Robinson		2025-12-09

**LIVING WELL DYING WELL TRUST**

England & Wales - Charity number 1120811

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# Accounts

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**Charity Registration No. 1120811**

**LIVING WELL DYING WELL TRUST  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 MARCH 2025**

# **LIVING WELL DYING WELL LTD**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

Athina Davies  
Hermione Anne Elliott

**Charity number**

1120811

**Principle address**

Office 2  
139 High Street  
Lewes  
East Sussex  
BN7 1XS

**Independent examiner**

Maxwell Gumbleton & Co  
1 West Street  
Lewes  
East Sussex  
BN7 2NZ

**Bankers**

Coutts Bank

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# **LIVING WELL DYING WELL TRUST**

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# LIVING WELL DYING WELL TRUST

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their report and accounts for the year ended 31 March 2025

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's deed of feoffment, the Charities Act 2011 and 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 2015).

#### **Objectives and activities**

The Charity's objects are;

- 1- The relief of sickness and physical, mental, emotional, psychological distress and anxiety amongst persons who are in terminal ill health or otherwise in the process of dying. Such relief being provided by support and advice by facilitating access to information, counselling, other therapies and to other support services.
- 2- To advance the education of the public as to the problems and concerns experienced by persons who are dying and as to the treatments and care available.
- 3- For the benefit of the public to advance the education of health care workers as to the relief of sickness and physical, mental, emotional, psychological distress and anxiety amongst persons who are in terminal ill health or otherwise in the process of dying. To provide courses and financial assistance to assist with the cost of training.

The charity's activities to the improvement of wellbeing, experience and practice of ageing, dying, caring and loss at end of life in the UK and internationally are through the provision of:

- 1- Collaborative and participatory community development projects.
- 2- Education and training in practice-orientated care.
- 3- Social change through dissemination information and open dialog.
- 4- Inclusivity of marginalized groups.

#### **Achievements and performance**

The Trust appointed an administrator – Natalie Bouckaert in 2024. She has been engaged in building the administrative infrastructure for the Trust and its Charitable activities.

In an effort to simplify the charity/company structure the trustees decided to apply to the Charities Commission to convert to a CIO. This process has begun.

Once the CIO status has been finalised the Trust will begin to promote the grant-making opportunities available, to individuals, projects and organization's that meet the criteria which further the Charitable Objects of LWDW Trust.

Hermione Elliott and Athina Davies, remain as trustees.

#### **Financial review**

Income has decreased on the last year.

Outgoing resources amounted to £14,271 (2024 - £2,403), an increase on the previous year.

**LIVING WELL DYING WELL TRUST  
TRUSTEES' REPORT (Continued)  
FOR THE YEAR ENDED 31 MARCH 2025**

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**Structure, governance and management**

The Charity was registered on 7 September 2007.

The trustees who served during the year were:

Athina Davies  
Hermione Anne Elliott

Trustees are appointed by the board of trustees and meet regularly.

The trustees' report was approved by the Board of Trustees.

A. Davies

Trustee

Dated:.....

5/1/26

**LIVING WELL DYING WELL TRUST**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF CHARITY LIVING WELL DYING WELL TRUST**

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We report on the accounts of the Charity for the year ended 31 March 2025, which are set out on pages 4 to 14.

**Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to our attention.

**Basis of independent examiner's report**

Our 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

Your attention is drawn to the fact that the Charity has prepared accounts in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2018.

In connection with our examination, no matter has come to our attention:

- (a) which gives us reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare accounts which accord with the accounting record and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached .

  
Maxwell Gumbleton & Co

Chartered Accountants  
1 West Street  
Lewes  
East Sussex  
BN7 2NZ

Dated:..... 5 January 2021 .....

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**LIVING WELL DYING WELL TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds	Endowment funds £	Total 2025 £	Total 2024 £
<b><u>Income and endowments from:</u></b>						
Voluntary Income	3	5,000		-		76,960
Other income	4	<u>1,003</u>		-	<u>1,003</u>	<u>462</u>
<b>Total income</b>		<u>6,003</u>	<u>0</u>	<u>-</u>	<u>1,003</u>	<u>77,422</u>
<b><u>Expenditure on:</u></b>						
Charitable activities	5	<u>14,271</u>		-	<u>14,271</u>	<u>2,403</u>
<b>Total resources expended</b>		<u>14,271</u>	<u>0</u>	<u>0</u>	<u>14,271</u>	<u>2,403</u>
<b>Net incoming/(outgoing) resources before transfers</b>		<u>(8,268)</u>	<u>0</u>	<u>0</u>	<u>(13,268)</u>	<u>75,019</u>
Gross transfers between funds						
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		<u>(8,268)</u>	<u>0</u>	<u>0</u>	<u>(13,268)</u>	<u>75,019</u>
<b>Net movement in funds</b>		<u>(8,268)</u>	<u>0</u>	<u>0</u>	<u>(13,268)</u>	<u>75,019</u>
Funds balances at 1 April 2024		75,853	0		75,853	834
<b>Fund balances at 31 March 2025</b>		<u>67,585</u>	<u>0</u>	<u>0</u>	<u>67,585</u>	<u>75,853</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**LIVING WELL DYING WELL TRUST**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2025**

		2025		2024	
	Notes	£	£	£	£
<b>Current assets</b>					
Cash at bank and in hand		68,612		77,422	
		<u>68,612</u>		<u>77,422</u>	
<b>Creditors: amounts falling due within one year</b>					
	8	(1,027)		(1,569)	
		<u>(1,027)</u>		<u>(1,569)</u>	
Net current assets			67,585		75,853
			<u>67,585</u>		<u>75,853</u>
<b>Capital funds</b>					
<b>Income funds</b>					
Unrestricted funds			67,585		75,853
Restricted funds			-		-
			<u>67,585</u>		<u>75,853</u>

The accounts were approved by the Trustees on..... 5/1/26 .....

A. Davis  
 .....  
 Trustee

# **LIVING WELL DYING WELL TRUST**

## **NOTES TO THE FINANCIAL STATEMENT**

### **FOR THE YEAR ENDED 31 MARCH 2025**

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#### **1. Accounting policies**

##### **Charity information**

Living Well Dying Well Trust is a Charity registered with the Charities Commission on 7 September 2007.

#### **1.1 Accounting convention**

These accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their account in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS102) and, The Charities Act 2011. The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the Charity, Monetary amounts in these financial statements are rounded to the nearest £.

#### **1.2 Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the Charity has adequate resources to contribute in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purpose and uses of the restricted funds are set out in the notes of the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

#### **1.4 Incoming resources**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount, income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

**LIVING WELL DYING WELL TRUST**  
**NOTES TO THE FINANCIAL STATEMENT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1. Accounting policies** **(Continued)**

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**1.5 Resources expended**

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Grants and donations payable – These are payments made to third parties in the furtherance of the Charity’s objectives.

Governance costs – These comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice.

**1.6 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.7 Financial instruments**

The Charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity’s balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is legally enforceable right to set off the recognised amounts and when there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest method.

**1.8 Debtors**

Debtors are recognised at the settlement amount after any discount offered. Prepayments are valued at the amount repaid net of any discounts due.

**LIVING WELL DYING WELL TRUST**  
**NOTES TO THE FINANCIAL STATEMENT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1. Accounting policies** **(Continued)**

**1.9 Creditors and provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provision are normally recognised at their settlement amount after allowing for any discounts due.

**2. Critical accounting estimates and judgements**

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**LIVING WELL DYING WELL TRUST**  
**NOTES TO THE FINANCIAL STATEMENT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

<b>3 Voluntary Income</b>			<b>2025</b>	<b>2024</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>£</b>	<b>£</b>
Donations	5000	0	5,000	76,959
			-	
	<u>5000</u>	<u>0</u>	<u>5,000</u>	<u>76,959</u>

<b>4 Other income</b>		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
Bank Interest		1,003	462
		<u>1,003</u>	<u>462</u>

<b>5 Charitable activities</b>		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
Insurances		270	-
Software		202	163
Legal and professional fees		840	834
Independent examination		480	300
Support costs		12,479	1,106
		<u>14,271</u>	<u>2,403</u>
		<u>14,271</u>	<u>2,403</u>

**LIVING WELL DYING WELL TRUST**  
**NOTES TO THE FINANCIAL STATEMENT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**6 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or expenses from the Charity during the year.

<b>7 Employees</b>	<b>2025</b>	<b>2024</b>
	£	£
Wages and salaries	12256	-
Employers NI	-	-
Pension costs	222	-
	<u>12478</u>	<u>-</u>

There was 1 employees during the year.(2024:0)

**8 Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	£	£
Other creditors	547	1,269
Accruals and deferred income	480	300
	<u>1,027</u>	<u>1,569</u>

**9 Analysis of net assets between funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
	£	£	£
Fund balances at 31 December 2025 are represented by:			
Tangible assets	-	-	-
Current assets/(liabilities)	<u>67,585</u>	<u>0</u>	<u>67,585</u>
	<u>67,585</u>	<u>0</u>	<u>67,585</u>

**LIVING WELL DYING WELL TRUST**  
**NOTES TO THE FINANCIAL STATEMENT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**10. Capital commitments**

The Charity has no capital commitments at the balance sheet date (2024- none)

**11. Related party transactions**

There were no disclosable related party transactions during the year (2024 – none).

**LIVING WELL DYING WELL TRUST**

England & Wales - Charity number 1120811

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# Accounts

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**Charity number: 1120811**

**Company number: 06135708**

**(England and Wales)**

**Living Well Dying Well Trust**

**Report of the Trustees and Unaudited Financial Statements**

**For the year ended 31 March 2024**

**Living Well Dying Well Trust**  
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**For the year ended 31 March 2024**

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**Living Well Dying Well Trust**  
**Report of the Trustees**  
**For the year ended 31 March 2024**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 March 2024. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

**Chair's report**

The Trust is in the early stages of development and has not engaged in its Charitable activities, during 2023/24.

A grant was received from an anonymous donor, which enabled the Trust to open a bank account. The funds are being held until the work of the Trust is ready to begin in 2025.

Three trustees were in post and during the term - Hermione Elliott and Athina Davies, one trustee resigned - Maxim Mackay James.

No employees have yet been appointed.

The aims for 2024/5 are to appoint a part-time administrator to complete the processes needed to manage grant applications and to administer the Trust.

**OBJECTIVES AND ACTIVITIES**

**Statement on public benefit**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Living Well Dying Well Trust
<b>Charity registration number</b>	1120811
<b>Company registration number</b>	06135708
<b>Principal address</b>	Office 2 1st Floor 139 High Street Lewes East Sussex BN7 1XS

**Trustees**

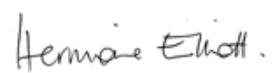
The trustees and officers serving during the year and since the year end were as follows:

Ms Athina Davies  
Ms Hermione Anne Elliott  
Dr Maxim Alexander Mackay-James  
(Resigned: 19 June 2023)

**Independent examiners**

Clarke + Wells  
66 High Street  
Lewes  
East Sussex  
BN7 1XG

Approved by the Board of Trustees and signed on its behalf by



.....  
Ms Hermione Anne Elliott

20 January 2025

**Living Well Dying Well Trust**  
**Independent Examiners Report to the Trustees**  
**For the year ended 31 March 2024**

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, 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 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 examiners 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 that in any material respect:

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 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.

*Caroline Clarke*

.....  
Clarke + Wells  
66 High Street  
Lewes  
East Sussex  
BN7 1XG

20 January 2025

**Living Well Dying Well Trust**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For the year ended 31 March 2024**

	Notes	Unrestricted funds £	2023 £
<b>Income and endowments from:</b>			
Donations and legacies	2	76,960	834
Investments	3	462	-
<b>Total</b>		<b>77,422</b>	<b>834</b>
<b>Expenditure on:</b>			
Charitable activities	4/5	(2,403)	-
<b>Total</b>		<b>(2,403)</b>	<b>-</b>
<b>Net income</b>		<b>75,019</b>	<b>834</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		834	-
<b>Total funds carried forward</b>		<b>75,853</b>	<b>834</b>

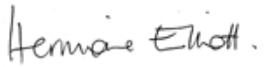
**Living Well Dying Well Trust**  
**Statement of Financial Position**  
**As at 31 March 2024**

	Notes	2024 £	2023 £
<b>Current assets</b>			
Cash at bank and in hand		77,422	1,395
		<b>77,422</b>	<b>1,395</b>
<b>Creditors: amounts falling due within one year</b>	11	(1,569)	(561)
<b>Net current assets</b>		<b>75,853</b>	<b>834</b>
<b>Total assets less current liabilities</b>		<b>75,853</b>	<b>834</b>
<b>Net assets</b>		<b>75,853</b>	<b>834</b>
<b>The funds of the charity</b>			
Unrestricted income funds	12	75,853	834
<b>Total funds</b>		<b>75,853</b>	<b>834</b>

For the year ended 31 March 2024 the 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 company to obtain an audit of its accounts for the year in question in accordance with section 476,
- 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.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



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 Ms Hermione Anne Elliott  
 Trustee

20 January 2025

**Living Well Dying Well Trust**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2024**

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Companies Act 2006.

Living Well Dying Well Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Going concern**

The financial statements are prepared, on a going concern basis, under the historical cost convention.

**Funds**

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds comprise of unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above

**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.

**Resources expended**

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure.

**Taxation**

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

**2. Income from donations and legacies**

	2024	2023
	£	£
<b>Unrestricted funds</b>		
Donations received	76,960	834
	<u>76,960</u>	<u>834</u>

**Living Well Dying Well Trust**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

**3. Investment income**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Unrestricted funds</b>		
Bank interest receivable	462	-
	<b>462</b>	<b>-</b>
	<b>462</b>	<b>-</b>

**4. Costs of charitable activities by fund type**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Unrestricted funds</b>		
Support costs	2,403	-

**5. Costs of charitable activities by activity type**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Support costs</b>		
To transform the way people experience death, dying and bereavement	2,403	-

**6. Analysis of support costs**

	<b>2024</b>	<b>2023</b>
	£	£
<b>To transform the way people experience death, dying and bereavement</b>		
Management	834	-
IT	163	-
Admin Support	1,106	-
Governance costs	300	-
	<b>2,403</b>	<b>-</b>
	<b>2,403</b>	<b>-</b>

**Living Well Dying Well Trust**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

**7. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2024</b>	<b>2023</b>
	£	£
Accountancy fees	300	-
	300	-

**8. Staff costs and emoluments**

No employee received a salary of more than £60,000 per annum in the period (2023: nil).

	<b>2024</b>	<b>2023</b>
Staff	0	0
	0	0

**9. Trustee remuneration and related party transactions**

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity.

**10. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

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

	<b>2024</b>	<b>2023</b>
	£	£
Accruals and deferred income	1,569	561
	1,569	561

**Living Well Dying Well Trust**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

**12. Movement in funds**

**Unrestricted Funds**

	Balance at 01/04/2023	Incoming resources	Outgoing resources	Balance at 31/03/2024
	£	£	£	£
<i>General</i>				
General	834	77,422	(2,403)	75,853
	<b>834</b>	<b>77,422</b>	<b>(2,403)</b>	<b>75,853</b>
	<b>834</b>	<b>77,422</b>	<b>(2,403)</b>	<b>75,853</b>

**Unrestricted Funds - Previous year**

	Balance at	Incoming resources	Outgoing resources	Balance at
	£	£	£	£
<i>General</i>				
General	-	834	-	834
	-	<b>834</b>	-	<b>834</b>
	-	<b>834</b>	-	<b>834</b>

**Purpose of unrestricted Funds**

General

To support the work of the Trust

**13. Analysis of net assets between funds**

	Net current assets / (liabilities)	Net Assets
	£	£
<b>Unrestricted funds</b>		
<i>General</i>		
General	75,853	75,853
	<b>75,853</b>	<b>75,853</b>
	<b>75,853</b>	<b>75,853</b>

**Living Well Dying Well Trust**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

Previous year

	Net current assets / (liabilities) £	Net Assets  £
<b>Unrestricted funds</b>		
<i>General</i>		
General	834	834
	<b>834</b>	<b>834</b>
	<b>834</b>	<b>834</b>

**Charity number: 1120811**

**Company number: 06135708**

**(England and Wales)**

**Living Well Dying Well Trust**

**Report of the Trustees and Unaudited Financial Statements**

**For the year ended 31 March 2024**

**Living Well Dying Well Trust**  
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**Living Well Dying Well Trust**  
**Report of the Trustees**  
**For the year ended 31 March 2024**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 March 2024. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

**Chair's report**

The Trust is in the early stages of development and has not engaged in its Charitable activities, during 2023/24.

A grant was received from an anonymous donor, which enabled the Trust to open a bank account. The funds are being held until the work of the Trust is ready to begin in 2025.

Three trustees were in post and during the term - Hermione Elliott and Athina Davies, one trustee resigned - Maxim Mackay James.

No employees have yet been appointed.

The aims for 2024/5 are to appoint a part-time administrator to complete the processes needed to manage grant applications and to administer the Trust.

**OBJECTIVES AND ACTIVITIES**

**Statement on public benefit**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Living Well Dying Well Trust
<b>Charity registration number</b>	1120811
<b>Company registration number</b>	06135708
<b>Principal address</b>	Office 2 1st Floor 139 High Street Lewes East Sussex BN7 1XS

**Trustees**

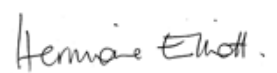
The trustees and officers serving during the year and since the year end were as follows:

Ms Athina Davies  
Ms Hermione Anne Elliott  
Dr Maxim Alexander Mackay-James  
(Resigned: 19 June 2023)

**Independent examiners**

Clarke + Wells  
66 High Street  
Lewes  
East Sussex  
BN7 1XG

Approved by the Board of Trustees and signed on its behalf by



.....  
Ms Hermione Anne Elliott

20 January 2025

**Living Well Dying Well Trust**  
**Independent Examiners Report to the Trustees**  
**For the year ended 31 March 2024**

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, 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 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 examiners 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 that in any material respect:

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 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.

*Caroline Clarke*

.....  
Clarke + Wells  
66 High Street  
Lewes  
East Sussex  
BN7 1XG

20 January 2025

**Living Well Dying Well Trust**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For the year ended 31 March 2024**

	Notes	Unrestricted funds £	2023 £
<b>Income and endowments from:</b>			
Donations and legacies	2	76,960	834
Investments	3	462	-
<b>Total</b>		<b>77,422</b>	<b>834</b>
<b>Expenditure on:</b>			
Charitable activities	4/5	(2,403)	-
<b>Total</b>		<b>(2,403)</b>	<b>-</b>
<b>Net income</b>		<b>75,019</b>	<b>834</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		834	-
<b>Total funds carried forward</b>		<b>75,853</b>	<b>834</b>

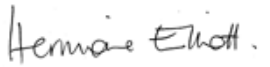
**Living Well Dying Well Trust**  
**Statement of Financial Position**  
**As at 31 March 2024**

	Notes	2024 £	2023 £
<b>Current assets</b>			
Cash at bank and in hand		77,422	1,395
		<b>77,422</b>	<b>1,395</b>
<b>Creditors: amounts falling due within one year</b>	11	(1,569)	(561)
<b>Net current assets</b>		<b>75,853</b>	<b>834</b>
<b>Total assets less current liabilities</b>		<b>75,853</b>	<b>834</b>
<b>Net assets</b>		<b>75,853</b>	<b>834</b>
<b>The funds of the charity</b>			
Unrestricted income funds	12	75,853	834
<b>Total funds</b>		<b>75,853</b>	<b>834</b>

For the year ended 31 March 2024 the 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 company to obtain an audit of its accounts for the year in question in accordance with section 476,
- 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.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



-----  
 Ms Hermione Anne Elliott  
 Trustee

20 January 2025

**Living Well Dying Well Trust**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2024**

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Companies Act 2006.

Living Well Dying Well Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Going concern**

The financial statements are prepared, on a going concern basis, under the historical cost convention.

**Funds**

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds comprise of unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above

**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.

**Resources expended**

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure.

**Taxation**

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

**2. Income from donations and legacies**

	2024	2023
	£	£
<b>Unrestricted funds</b>		
Donations received	76,960	834
	<u>76,960</u>	<u>834</u>

**Living Well Dying Well Trust**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

**3. Investment income**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Unrestricted funds</b>		
Bank interest receivable	462	-
	<b>462</b>	<b>-</b>
	<b>462</b>	<b>-</b>

**4. Costs of charitable activities by fund type**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Unrestricted funds</b>		
Support costs	2,403	-

**5. Costs of charitable activities by activity type**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Support costs</b>		
To transform the way people experience death, dying and bereavement	2,403	-

**6. Analysis of support costs**

	<b>2024</b>	<b>2023</b>
	£	£
<b>To transform the way people experience death, dying and bereavement</b>		
Management	834	-
IT	163	-
Admin Support	1,106	-
Governance costs	300	-
	<b>2,403</b>	<b>-</b>
	<b>2,403</b>	<b>-</b>

**Living Well Dying Well Trust**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

**7. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2024</b>	<b>2023</b>
	£	£
Accountancy fees	300	-
	300	-

**8. Staff costs and emoluments**

No employee received a salary of more than £60,000 per annum in the period (2023: nil).

	<b>2024</b>	<b>2023</b>
Staff	0	0
	0	0

**9. Trustee remuneration and related party transactions**

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity.

**10. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

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

	<b>2024</b>	<b>2023</b>
	£	£
Accruals and deferred income	1,569	561
	1,569	561

**Living Well Dying Well Trust**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

**12. Movement in funds**

**Unrestricted Funds**

	Balance at 01/04/2023	Incoming resources	Outgoing resources	Balance at 31/03/2024
	£	£	£	£
<i>General</i>				
General	834	77,422	(2,403)	75,853
	<b>834</b>	<b>77,422</b>	<b>(2,403)</b>	<b>75,853</b>
	<b>834</b>	<b>77,422</b>	<b>(2,403)</b>	<b>75,853</b>

**Unrestricted Funds - Previous year**

	Balance at	Incoming resources	Outgoing resources	Balance at
	£	£	£	£
<i>General</i>				
General	-	834	-	834
	-	<b>834</b>	-	<b>834</b>
	-	<b>834</b>	-	<b>834</b>

**Purpose of unrestricted Funds**

General

To support the work of the Trust

**13. Analysis of net assets between funds**

	Net current assets / (liabilities)	Net Assets
	£	£
<b>Unrestricted funds</b>		
<i>General</i>		
General	75,853	75,853
	<b>75,853</b>	<b>75,853</b>
	<b>75,853</b>	<b>75,853</b>

**Living Well Dying Well Trust**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

Previous year

	Net current assets / (liabilities) £	Net Assets  £
<b>Unrestricted funds</b>		
<i>General</i>		
General	834	834
	<b>834</b>	<b>834</b>
	<b>834</b>	<b>834</b>

**Charity number: 1120811**

**Company number: 06135708**

**(England and Wales)**

**Living Well Dying Well Trust**

**Report of the Trustees and Unaudited Financial Statements**

**For the year ended 31 March 2024**

**Living Well Dying Well Trust**  
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**Living Well Dying Well Trust**  
**Report of the Trustees**  
**For the year ended 31 March 2024**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 March 2024. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

**Chair's report**

The Trust is in the early stages of development and has not engaged in its Charitable activities, during 2023/24.

A grant was received from an anonymous donor, which enabled the Trust to open a bank account. The funds are being held until the work of the Trust is ready to begin in 2025.

Three trustees were in post and during the term - Hermione Elliott and Athina Davies, one trustee resigned - Maxim Mackay James.

No employees have yet been appointed.

The aims for 2024/5 are to appoint a part-time administrator to complete the processes needed to manage grant applications and to administer the Trust.

**OBJECTIVES AND ACTIVITIES**

**Statement on public benefit**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Living Well Dying Well Trust
<b>Charity registration number</b>	1120811
<b>Company registration number</b>	06135708
<b>Principal address</b>	Office 2 1st Floor 139 High Street Lewes East Sussex BN7 1XS

**Trustees**

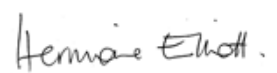
The trustees and officers serving during the year and since the year end were as follows:

Ms Athina Davies  
Ms Hermione Anne Elliott  
Dr Maxim Alexander Mackay-James  
(Resigned: 19 June 2023)

**Independent examiners**

Clarke + Wells  
66 High Street  
Lewes  
East Sussex  
BN7 1XG

Approved by the Board of Trustees and signed on its behalf by



.....  
Ms Hermione Anne Elliott

20 January 2025

**Living Well Dying Well Trust**  
**Independent Examiners Report to the Trustees**  
**For the year ended 31 March 2024**

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, 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 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 examiners 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 that in any material respect:

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 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.

*Caroline Clarke*

.....  
Clarke + Wells  
66 High Street  
Lewes  
East Sussex  
BN7 1XG

20 January 2025

**Living Well Dying Well Trust**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For the year ended 31 March 2024**

	Notes	Unrestricted funds £	2023 £
<b>Income and endowments from:</b>			
Donations and legacies	2	76,960	834
Investments	3	462	-
<b>Total</b>		<b>77,422</b>	<b>834</b>
<b>Expenditure on:</b>			
Charitable activities	4/5	(2,403)	-
<b>Total</b>		<b>(2,403)</b>	<b>-</b>
<b>Net income</b>		<b>75,019</b>	<b>834</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		834	-
<b>Total funds carried forward</b>		<b>75,853</b>	<b>834</b>

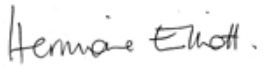
**Living Well Dying Well Trust**  
**Statement of Financial Position**  
**As at 31 March 2024**

	Notes	2024 £	2023 £
<b>Current assets</b>			
Cash at bank and in hand		77,422	1,395
		<b>77,422</b>	<b>1,395</b>
<b>Creditors: amounts falling due within one year</b>	11	(1,569)	(561)
<b>Net current assets</b>		<b>75,853</b>	<b>834</b>
<b>Total assets less current liabilities</b>		<b>75,853</b>	<b>834</b>
<b>Net assets</b>		<b>75,853</b>	<b>834</b>
<b>The funds of the charity</b>			
Unrestricted income funds	12	75,853	834
<b>Total funds</b>		<b>75,853</b>	<b>834</b>

For the year ended 31 March 2024 the 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 company to obtain an audit of its accounts for the year in question in accordance with section 476,
- 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.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



-----  
 Ms Hermione Anne Elliott  
 Trustee

20 January 2025

**Living Well Dying Well Trust**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2024**

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Companies Act 2006.

Living Well Dying Well Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Going concern**

The financial statements are prepared, on a going concern basis, under the historical cost convention.

**Funds**

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds comprise of unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above

**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.

**Resources expended**

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure.

**Taxation**

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

**2. Income from donations and legacies**

	2024	2023
	£	£
<b>Unrestricted funds</b>		
Donations received	76,960	834
	<u>76,960</u>	<u>834</u>

**Living Well Dying Well Trust**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

**3. Investment income**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Unrestricted funds</b>		
Bank interest receivable	462	-
	<b>462</b>	<b>-</b>
	<b>462</b>	<b>-</b>

**4. Costs of charitable activities by fund type**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Unrestricted funds</b>		
Support costs	2,403	-

**5. Costs of charitable activities by activity type**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Support costs</b>		
To transform the way people experience death, dying and bereavement	2,403	-

**6. Analysis of support costs**

	<b>2024</b>	<b>2023</b>
	£	£
<b>To transform the way people experience death, dying and bereavement</b>		
Management	834	-
IT	163	-
Admin Support	1,106	-
Governance costs	300	-
	<b>2,403</b>	<b>-</b>
	<b>2,403</b>	<b>-</b>

**Living Well Dying Well Trust**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

**7. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2024</b>	<b>2023</b>
	£	£
Accountancy fees	300	-
	300	-

**8. Staff costs and emoluments**

No employee received a salary of more than £60,000 per annum in the period (2023: nil).

	<b>2024</b>	<b>2023</b>
Staff	0	0
	0	0

**9. Trustee remuneration and related party transactions**

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity.

**10. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

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

	<b>2024</b>	<b>2023</b>
	£	£
Accruals and deferred income	1,569	561
	1,569	561

**Living Well Dying Well Trust**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

**12. Movement in funds**

**Unrestricted Funds**

	Balance at 01/04/2023	Incoming resources	Outgoing resources	Balance at 31/03/2024
	£	£	£	£
<i>General</i>				
General	834	77,422	(2,403)	75,853
	<b>834</b>	<b>77,422</b>	<b>(2,403)</b>	<b>75,853</b>

**Unrestricted Funds - Previous year**

	Balance at	Incoming resources	Outgoing resources	Balance at
	£	£	£	£
<i>General</i>				
General	-	834	-	834
	<b>-</b>	<b>834</b>	<b>-</b>	<b>834</b>

**Purpose of unrestricted Funds**

General

To support the work of the Trust

**13. Analysis of net assets between funds**

	Net current assets / (liabilities)	Net Assets
	£	£
<b>Unrestricted funds</b>		
<i>General</i>		
General	75,853	75,853
	<b>75,853</b>	<b>75,853</b>

**Living Well Dying Well Trust**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

Previous year

	Net current assets / (liabilities) £	Net Assets  £
<b>Unrestricted funds</b>		
<i>General</i>		
General	834	834
	<b>834</b>	<b>834</b>
	<b>834</b>	<b>834</b>

**LIVING WELL DYING WELL TRUST**

England & Wales - Charity number 1120811

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# Accounts

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REGISTERED COMPANY NUMBER: 06135708 (England and Wales)  
REGISTERED CHARITY NUMBER: 1120811

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2023  
for  
Living Well Dying Well Trust

Essell Accountants Limited  
29 Howard Street  
North Shields  
Tyne and Wear  
NE30 1AR

Living Well Dying Well Trust

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for the Year Ended 31 March 2023

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Living Well Dying Well Trust

Report of the Trustees  
for the Year Ended 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 year ended 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).

**INCORPORATION**

The charitable company was incorporated on 2 March 2007 and commenced trading on the same date.

**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.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06135708 (England and Wales)

**Registered Charity number**

1120811

**Registered office**

99 Western Road

Lewes

East Sussex

BN7 1RS

**Trustees**

Dr M Mackay-James (resigned 19.6.23)

A C Robinson (resigned 22.8.22)

Ms A Davies Teacher (appointed 15.1.23)

Ms H A Elliott Director (appointed 28.9.22)

**Company Secretary**

Approved by order of the board of trustees on 25/7/23 and signed on its behalf by:



.....  
Ms H A Elliott - Trustee

Living Well Dying Well Trust

Statement of Financial Activities  
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £
<b>NET INCOME</b>		-
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward		834
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>834</u>

The notes form part of these financial statements

Living Well Dying Well Trust

Balance Sheet  
31 March 2023

	Notes	Unrestricted fund £
<b>CURRENT ASSETS</b>		
Cash in hand		1,395
<b>CREDITORS</b>		
Amounts falling due within one year	3	(561)
<b>NET CURRENT ASSETS</b>		<u>834</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		834
<b>NET ASSETS</b>		<u>834</u>
<b>FUNDS</b>		
Unrestricted funds	4	834
<b>TOTAL FUNDS</b>		<u><u>834</u></u>

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

The members have not required the company to obtain an audit of its financial statements for the year 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.

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 25/7/23 and were signed on its behalf by:

  
.....  
H A Elliott - Trustee

The notes form part of these financial statements

**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.

**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.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023.

**3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Other creditors	£
	561
	<u>561</u>

**4. MOVEMENT IN FUNDS**

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	834	-	834
<b>TOTAL FUNDS</b>	<u>834</u>	<u>-</u>	<u>834</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>TOTAL FUNDS</b>	<u>-</u>	<u>-</u>	<u>-</u>

**5. RELATED PARTY DISCLOSURES**

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