

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

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

LIVING WELL DYING WELL TRUST

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LIVING WELL DYING WELL TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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;
- (b) have not been met or 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 2026.....

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

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	£	£	£	£
Current assets					
Cash at bank and in hand		68,612		77,422	
		<u>68,612</u>		<u>77,422</u>	
Creditors: amounts falling due within one year	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>
Capital funds					
Income funds					
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

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

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

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

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

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

5 Charitable activities	2025	2024
	£	£
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.

7 Employees	2025	2024
	£	£
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

	2025	2024
	£	£
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

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

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).