

# Life Change Changes Lives

Northern Ireland · Charity number 106299

## Details

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**Status** Received

**Company number** [634486](#)

**Registered** 2017-05-23

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

## Contact

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**Address** 41 Market Street  
Downpatrick  
BT30 6lp  
BT30 6LP

**Phone** 02844616166

**Email** [lifechangechangeslives@gmail.com](mailto:lifechangechangeslives@gmail.com)

**Website** [www.lifechangechangeslives.com](http://www.lifechangechangeslives.com)

## Activities

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**Purposes:** (1) Advance health and assist those who suffer disadvantage, seek rehabilitation or are at risk of social isolation by providing: (i) Individual and group counselling and mentoring; (ii) personal and social development programmes for hard to reach young people at risk, with mental illness, and addictions, including help with decision making, choices and consequences, and suicide intervention; (iii) Opportunities for people of all ages to enhance confidence, self-esteem and wellbeing, acquire practical skills and explore personal experience through the medium of artistic and creative activities in a therapeutic setting. (2) Advance education by the provision of facilities to enable the acquisition and development of vocational skills and provide the participants with additional knowledge, confidence and fulfilment and enhance their employment prospects. (3) Protect and preserve the environment for the public benefit by the promotion of waste reduction, re-use, reclamation, recycling and use of recycled products.

**What the charity does:** The advancement of health or the saving of lives, The advancement of citizenship or community development, The advancement of environmental protection or improvement, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

**How the charity works:** Advice/advocacy/information, Arts, Community enterprise, Counselling/support, Criminal justice, Cross-border/cross-community, Disability, Environment/sustainable development/conservation, General charitable purposes, Volunteer development

**Who the charity helps:** Addictions (drug/solvent/alcohol abuse),Asylum seekers/refugees,Carers,Community safety/crime prevention,Ethnic minorities,Ex-offenders and prisoners,General public,Homelessness,Learning disabilities,Men,Mental health,Older people,Parents,Physical disabilities,Sensory disabilities,Sexual orientation,Specific areas of deprivation,Tenants,Travellers,Unemployed/low income,Voluntary and community sector,Volunteers,Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£205,867	£173,322	£0	4
2024-10-31	£172,212	£165,589	£0	4

## Trustees

Name	Role	Appointed
Mr Colin Mcgrath		
Mr David Richard Beckett		
Mr Kieran Casement		
Mrs Dawn Sarah Beck		
Mrs Emma Looby		
Mrs Helene Mcgivern		
Ms Colette Hood		
Ms Leanne Trimble		
Victoria Teague		

**Life Change Changes Lives**

Northern Ireland - Charity number 106299

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# Accounts

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COMPANY REGISTRATION NUMBER: NI634486  
CHARITY REGISTRATION NUMBER: 106299

**Life Change Changes Lives**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 October 2025**

**NIALL FARRELL FCA**  
Chartered accountants  
Farrell Accountants Limited  
16 Upper Square  
Castlewellan  
Co Down  
BT31 9DD

# Life Change Changes Lives

Company Limited by Guarantee

Financial Statements

Year ended 31 October 2025

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	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>5</b>
Statement of financial activities (including income and expenditure account)	<b>6</b>
Statement of financial position	<b>7</b>
Notes to the financial statements	<b>8</b>

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 October 2025

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 October 2025.

#### Reference and administrative details

<b>Registered charity name</b>	Life Change Changes Lives
<b>Charity registration number</b>	106299
<b>Company registration number</b>	NI634486
<b>Principal office and registered office</b>	41 Market Street Downpatrick Co Down BT30 6LP

#### The trustees

Mrs Beck	
Mrs Looby	
Mr Casement	
Mr Devon	(Resigned 23 October 2025)
Mrs McGivern	
Mr Beckett	
Ms Hood	
Mr McGrath	
Ms Trimble	
Mr Martin	(Resigned 26 November 2025)
Dr Teague	

<b>Independent examiner</b>	Niall Farrell FCA Farrell Accountants Limited 16 Upper Square Castlewellan Co Down BT31 9DD
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#### Structure, governance and management

Life Change Changes Lives (LCCL) is a Company Limited by Guarantee, governed by a Memorandum and Articles of Association. The company is exempt from using the word "Limited" under Section 60 of the Companies Act 2006. Each member's liability is limited to a contribution of no more than £1 in the event of winding up.

Ultimate legal and financial responsibility lies with the Board of Directors, who delegate the management of the organisation to staff and volunteers. Staff and volunteer coordination meetings are held regularly, with directors updated on all operational decisions. An induction programme is provided for new directors.

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2025

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#### Objectives and activities

LCCL is registered with the Charity Commission for Northern Ireland (NIC106299) and operates its project "Pop Up Art" as a social enterprise. Our mission is to provide non-residential aftercare for those affected by mental ill health, addiction, social isolation and suicide. Services include professional counselling, creative therapy, peer mentoring, food support, advice, crisis intervention, and volunteer development.

We are committed to advancing:

- Health and saving lives
- Citizenship and community development
- Environmental protection
- The relief of those in need due to ill-health, youth, age, or financial hardship

The organisation maintains strong governance and sector engagement through active memberships and partnerships, supporting compliance, collaboration, and service delivery across the region.

Memberships include NICVA, BACP, Charity Commission for Northern Ireland, Advice NI, Volunteer Now, Go Succeed, and other relevant sector bodies.

Partnerships include Quakercare NI, Downpatrick Suicide Task Group, South Down Newcomers, Housing Community Network, Fountain Foodbank, FareShare, and Marion Centre of Excellence.

#### Achievements and performance

Between November 2024 and October 2025, Life Change Changes Lives supported approximately 320-350 unique individuals.

Across this period, the organisation delivered in excess of 4,500 attendances, with each attendance including the provision of a hot meal.

This represents over 4,500 hot meals provided, alongside an average of 12-16 engagements per individual, demonstrating sustained and ongoing support.

During the same period, the organisation delivered 1,516 counselling sessions, supporting 756 counselling engagements and an estimated 400-500 unique individuals.

These figures demonstrate a model of sustained intervention support, with individuals engaging repeatedly over time rather than accessing one-off services.

The organisation continued to support individuals experiencing housing instability, financial hardship, mental health challenges, and social isolation.

Engagement remained strong throughout the year, with expected seasonal variation during summer months followed by recovery and stability into autumn.

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2025

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#### Financial review

The financial statements are presented in the standard format required by the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 and cover the activities of LCCL. The statement of Financial Activities (SOFA) shows the gross income from all sources.

#### Overview

Total income for the year was £205,867.

Total direct costs amounted to £68,535, with total overhead expenditure of £104,787.

The organisation recorded a net surplus of £32,545 for the year ended 31 October 2025.

This surplus reflects a stable financial position and continued growth in service delivery, supported by a combination of grant funding, community fundraising, social enterprise income, and charitable activities.

Income streams remained well diversified, with key contributions from grants (£89,323), charity shop activity (£46,241), and social café operations (£29,797).

Expenditure reflects direct investment in frontline service delivery, including staffing, programme costs, and community support initiatives.

The organisation continues to maintain a prudent financial approach, ensuring sustainability while meeting increasing demand for services.

#### Plans for future periods

LCCL remains committed to:

- Delivering accessible counselling and creative therapy
- Hosting inclusive wellbeing and advice services
- Responding to crises including homelessness and food poverty
- Strengthening cross-border mental health partnerships

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

# Life Change Changes Lives

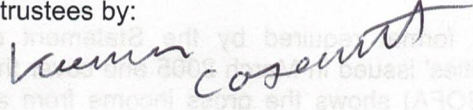
## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2025

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The trustees' annual report was approved on 7 May 2026 and signed on behalf of the board of trustees by:



Mr Casement  
Trustee

Mr Beckett   
Trustee

# Life Change Changes Lives

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Life Change Changes Lives

Year ended 31 October 2025

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I report to the trustees on my examination of the financial statements of Life Change Changes Lives ('the charity') for the year ended 31 October 2025.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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 the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

#### Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Niall Farrell FCA  
Independent Examiner

Farrell Accountants Limited  
16 Upper Square  
Castlewellan  
Co Down  
BT31 9DD

# Life Change Changes Lives

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2025

		2025		2024	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	72,218	103,733	175,951	106,808
Charitable activities	6	29,798	–	29,798	65,404
Investment income	7	118	–	118	–
<b>Total income</b>		<u>102,134</u>	<u>103,733</u>	<u>205,867</u>	<u>172,212</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	56,841	64,988	121,829	105,890
Costs of other trading activities	9	23,789	13,663	37,452	44,569
Expenditure on charitable activities	10,11	12,963	1,078	14,041	15,130
<b>Total expenditure</b>		<u>93,593</u>	<u>79,729</u>	<u>173,322</u>	<u>165,589</u>
<b>Net income and net movement in funds</b>		<u>8,541</u>	<u>24,004</u>	<u>32,545</u>	<u>6,623</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		99,948	–	99,948	93,325
<b>Total funds carried forward</b>		<u>108,489</u>	<u>24,004</u>	<u>132,493</u>	<u>99,948</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

# Life Change Changes Lives

## Company Limited by Guarantee

### Statement of Financial Position

31 October 2025

	Note	2025		2024
		£	£	£
<b>Current assets</b>				
Cash at bank and in hand		132,493		99,948
<b>Net current assets</b>			132,493	99,948
<b>Total assets less current liabilities</b>			132,493	99,948
<b>Funds of the charity</b>				
Restricted funds			24,004	—
Unrestricted funds			108,489	99,948
<b>Total charity funds</b>	16		132,493	99,948

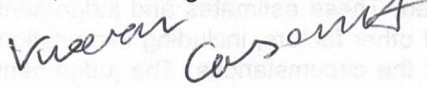
For the year ending 31 October 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

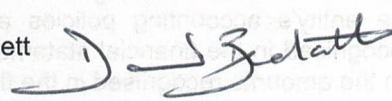
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 7 May 2026, and are signed on behalf of the board by:



Mr Casement  
Trustee

Mr Beckett  
Trustee



The notes on pages 8 to 14 form part of these financial statements.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 October 2025

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 41 Market Street, Downpatrick, Co Down, BT30 6LP.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SOP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows: No judgements having a significant effect on the amounts recognised in the financial statements were made during the year.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows: No assumptions and estimates having a significant risk of material adjustment on the amounts recognised in the financial statements were made during the year.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2025

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#### 3. Accounting policies *(continued)*

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2025

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#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship (see hedge accounting policy).

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

#### Year ended 31 October 2025

#### 4. Limited by guarantee

Every member promises, if the company is dissolved while he, she or it is a member or within twelve months after he, she or it ceases to be a member, to contribute such sum (not exceeding £1) as may be demanded of him, her or it towards the payment of the debts and liabilities of the company incurred before he, she or it ceases to be a member, and of the costs, charges and expenses of winding up, and the adjustment of the rights of the contributions among themselves.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Donations</b>			
Donations	60,718	14,410	75,128
Fundraising	11,500	–	11,500
<b>Grants</b>			
Grants	–	89,323	89,323
	<u>72,218</u>	<u>103,733</u>	<u>175,951</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	16,210	15,900	32,110
Fundraising	16,356	–	16,356
<b>Grants</b>			
Grants	–	58,342	58,342
	<u>32,566</u>	<u>74,242</u>	<u>106,808</u>

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Sale of goods/services as part of direct charitable activities	<u>29,798</u>	<u>29,798</u>	<u>65,404</u>	<u>65,404</u>

#### 7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>118</u>	<u>118</u>	<u>–</u>	<u>–</u>

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

Year ended 31 October 2025

#### 8. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Costs of raising donations and legacies - Grants receivable	<u>56,841</u>	<u>64,988</u>	<u>121,829</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Grants receivable	<u>41,583</u>	<u>64,307</u>	<u>105,890</u>

#### 9. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Costs of other trading activities - Shop costs	<u>23,789</u>	<u>13,663</u>	<u>37,452</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Costs of other trading activities - Shop costs	<u>5,967</u>	<u>38,602</u>	<u>44,569</u>

#### 10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
General running costs	6,240	1,078	7,318
Support costs	<u>6,723</u>	<u>—</u>	<u>6,723</u>
	<u>12,963</u>	<u>1,078</u>	<u>14,041</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
General running costs	10,232	—	10,232
Support costs	<u>4,898</u>	<u>—</u>	<u>4,898</u>
	<u>15,130</u>	<u>—</u>	<u>15,130</u>

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

Year ended 31 October 2025

#### 11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
General running costs	7,318	–	7,318	10,232
Governance costs	–	6,723	6,723	4,898
	<u>7,318</u>	<u>6,723</u>	<u>14,041</u>	<u>15,130</u>

#### 12. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,150</u>

#### 13. Staff costs

The average head count of employees during the year was 4 (2024: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	<u>4</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 15. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,010 (2024: £4,914).

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

Year ended 31 October 2025

#### 16. Analysis of charitable funds

##### Unrestricted funds

	At 1 November 2 024	Income £	Expenditure £	At 31 October 2 025
General funds	99,948	102,134	(93,593)	108,489

	At 1 November 2 023	Income £	Expenditure £	At 31 October 20 24
General funds	64,658	97,970	(62,680)	99,948

##### Restricted funds

	At 1 November 2 024	Income £	Expenditure £	At 31 October 2 025
Restricted funds	—	103,733	(79,729)	24,004

	At 1 November 2 023	Income £	Expenditure £	At 31 October 20 24
Restricted funds	28,667	74,242	(102,909)	—

#### 17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Current assets	108,489	24,004	132,493

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	99,948	—	99,948

**Life Change Changes Lives**

Northern Ireland - Charity number 106299

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# Accounts

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COMPANY REGISTRATION NUMBER: NI634486

CHARITY REGISTRATION NUMBER: 106299

**Life Change Changes Lives**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 October 2024**

**NIALL FARRELL FCA**  
Chartered accountants  
Farrell Accountants Limited  
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# Life Change Changes Lives

Company Limited by Guarantee

Financial Statements

Year ended 31 October 2024

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	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>6</b>
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Notes to the financial statements	<b>9</b>

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# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 October 2024

---

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 October 2024.

#### Reference and administrative details

**Registered charity name** Life Change Changes Lives

**Charity registration number** 106299

**Company registration number** NI634486

**Principal office and registered office** 41 Market Street  
Downpatrick  
Co Down  
BT30 6LP

#### The trustees

Mrs Beck  
Mrs Looby  
Mr Casement  
Mr Devon  
Mrs McGivern  
Mrs Leach (Resigned 7 May 2024)  
Mr Beckett  
Ms Hood  
Mr McGrath  
Ms Trimble  
Mr Martin  
Dr Teague (Appointed 7 December 2023)

**Independent examiner** Niall Farrell FCA  
Farrell Accountants Limited  
16 Upper Square  
Castlewellan  
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BT31 9DD

#### Structure, governance and management

Life Change Changes Lives (LCCL) is a Company Limited by Guarantee, governed by a Memorandum and Articles of Association. The company is exempt from using the word "Limited" under Section 60 of the Companies Act 2006. Each member's liability is limited to a contribution of no more than £1 in the event of winding up.

Ultimate legal and financial responsibility lies with the Board of Directors, who delegate the management of the organisation to staff and volunteers. Staff and volunteer coordination meetings are held regularly, with directors updated on all operational decisions. An induction programme is provided for new directors.

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# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2024

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#### Objectives and activities

LCCL is registered with the Charity Commission for Northern Ireland (NIC106299) and operates its project "Pop Up Art" as a social enterprise. Our mission is to provide non-residential aftercare for those affected by mental ill health, addiction, social isolation and suicide. Services include professional counselling, creative therapy, peer mentoring, food support, advice, crisis intervention, and volunteer development.

We are committed to advancing:

- Health and saving lives
- Citizenship and community development
- Environmental protection
- The relief of those in need due to ill-health, youth, age, or financial hardship

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 October 2024

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#### Achievements and performance

Despite the catastrophic Downpatrick flooding in November 2023, LCCL resumed full service by 28 November through rapid community mobilisation, with volunteers and staff tirelessly cleaning, repainting, and restocking our facilities. We cancelled our planned open day for our £60,000 refurbishment but reopened with an adapted Christmas Fayre.

Throughout the year, we delivered:

- 4,221 total attendances (footfall)
- 547 individual participants
- 1,227 total sessions
- 554 one-to-one counselling appointments
- 5 community service placements
- 232 active volunteers
- 4 average staff members
- Regular attendance at stakeholder forums, funding fairs, and community events

We provided support for those seeking asylum, experiencing food poverty, housing instability, and benefit challenges (particularly PIP). Regular advice and advocacy sessions were offered alongside our creative therapy and counselling provisions.

Our creative therapy workshop, café, and shop remained central to engagement. The café, despite operating at a financial loss, continued to serve as the gateway to support services, aided by a £1,000 monthly private donation.

Our Full Dispersal Funding enabled 16 dedicated sessions with asylum seekers and refugee families, providing creative therapy, halal lunches, and culturally inclusive support. 9 individuals directly benefited, with one family receiving counselling and another celebrating their achievement of refugee status.

#### Service Provision Highlights:

- Provided 554 individual BACP counselling sessions
- Delivered 1,227 structured sessions including creative therapy, group support, and workshops- Supported 547 participants
- 232 volunteers contributed thousands of hours
- Issued dozens of food hampers and clothing parcels
- Engaged in crisis support with people experiencing homelessness, addiction relapse, or bereavement- Delivered 16 creative therapy sessions through Full Dispersal Funding supporting 9 asylum seekers- Delivered 6 funded therapeutic & educational sessions via NMDDC (Invoice 189)- Secured £1,000 in donation from the Denis Lynn Foundation as Charity of the Year (Invoice 190)

#### Fundraising and Programmes:

We received support from:

- NIHE: Homelessness Prevention and Sustaining Tenancies
- LFT Foundation: Core and rent support
- Nationwide Community Grants
- NIHE Social Housing Enterprise Grant (£10,000 awarded August 2024 for café salary costs)

Fundraising activities included:

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# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 October 2024

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- Cornerstone Festival
- Rock nights and local music events
- Annual Table Quiz and Sponsored Walk (postponed this year due to GoFundMe focus)- BBC Comes to Town event and Nexus partnerships

#### Financial review

The financial statements are presented in the standard format required by the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 and cover the activities of LCCL. The statement of Financial Activities (SOFA) shows the gross income from all sources.

##### Overview

The charity showed a surplus of income over expenditure of £6,623 in the period for the year ended 31 October 2024. This performance was expected by the Board of Directors.

##### Incoming resources

Total incoming grant resources for the year were £58,342 and Public Donations total £32,110, incoming resources from charitable activities total £16,356. The charity is extremely grateful for the continued generosity of the local community and public particularly in these challenging times.

##### Direct charitable expenditure

Direct charitable expenditure has decreased during the year by £37,405 to £165,589. Primarily due to decreased costs of major repair work carried out to the premises in 2023.

##### Governance costs

The administration costs of running the charity were £4,898 in 2023/24.

##### Balance Sheet

Net funds at £99,948 as at 31 October 2024.

##### Reserves Policy

The reserves policy was agreed following an analysis of the following four factors:- Forecasts for levels of income in future years taking into account the reliability of each source of income and the prospect of opening up new sources - Forecasts for expenditure in the future years on the basis of planned activity - Analysis of any future needs, opportunities, contingencies or risks, the effects of which are not likely to be met out of income if and when they arise; and - Assessment of the likelihood of each of those needs and risks materialising and the potential consequences of the charity not being able to meet them. The charity's policy is to maintain a level of reserves which meets the needs of the charity both at the current time and for the foreseeable future. Free reserves are its total funds excluding restricted funds, designated funds, or income funds which can only be released by disposing of fixed assets held for charity use.

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2024

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#### Plans for future periods

LCCL remains committed to:

- Delivering accessible counselling and creative therapy
- Hosting inclusive wellbeing and advice services
- Responding to crises including homelessness and food poverty
- Strengthening cross-border mental health partnerships

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 28/05/25 and signed on behalf of the board of trustees by:



Mr Casement  
Trustee



Mr Beckett  
Trustee

# Life Change Changes Lives

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Life Change Changes Lives

Year ended 31 October 2024

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I report to the trustees on my examination of the financial statements of Life Change Changes Lives ('the charity') for the year ended 31 October 2024.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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 the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

#### Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Niall Farrell FCA  
Independent Examiner

Farrell Accountants Limited  
16 Upper Square  
Castlewellan  
Co Down  
BT31 9DD

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# Life Change Changes Lives

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	32,566	74,242	106,808	108,262
Charitable activities	6	65,404	–	65,404	68,307
<b>Total income</b>		<u>97,970</u>	<u>74,242</u>	<u>172,212</u>	<u>176,569</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	41,583	64,307	105,890	119,113
Costs of other trading activities	8	5,967	38,602	44,569	63,104
Expenditure on charitable activities	9,10	15,130	–	15,130	20,777
<b>Total expenditure</b>		<u>62,680</u>	<u>102,909</u>	<u>165,589</u>	<u>202,994</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>35,290</u>	<u>(28,667)</u>	<u>6,623</u>	<u>(26,425)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>64,658</u>	<u>28,667</u>	<u>93,325</u>	<u>119,750</u>
<b>Total funds carried forward</b>		<u>99,948</u>	<u>–</u>	<u>99,948</u>	<u>93,325</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 15 form part of these financial statements.

# Life Change Changes Lives

## Company Limited by Guarantee

### Statement of Financial Position

31 October 2024

	Note	2024		2023
		£	£	£
<b>Current assets</b>				
Cash at bank and in hand		99,948		93,325
<b>Net current assets</b>			99,948	93,325
<b>Total assets less current liabilities</b>			99,948	93,325
<b>Funds of the charity</b>				
Restricted funds			–	28,667
Unrestricted funds			99,948	64,658
<b>Total charity funds</b>	15		99,948	93,325

For the year ending 31 October 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 29/10/24, and are signed on behalf of the board by:



Mr Casement  
Trustee



Mr Beckett  
Trustee

The notes on pages 9 to 15 form part of these financial statements.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 October 2024

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 41 Market Street, Downpatrick, Co Down, BT30 6LP.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows: No judgements having a significant effect on the amounts recognised in the financial statements were made during the year.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows: No assumptions and estimates having a significant risk of material adjustment on the amounts recognised in the financial statements were made during the year.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2024

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#### 3. Accounting policies *(continued)*

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2024

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#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship (see hedge accounting policy).

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

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# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2024

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#### 4. Limited by guarantee

Every member promises, if the company is dissolved while he, she or it is a member or within twelve months after he, she or it ceases to be a member, to contribute such sum (not exceeding £1) as may be demanded of him, her or it towards the payment of the debts and liabilities of the company incurred before he, she or it ceases to be a member, and of the costs, charges and expenses of winding up, and the adjustment of the rights of the contributions among themselves.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	16,210	15,900	32,110
Fundraising	16,356	–	16,356
<b>Grants</b>			
Grants	–	58,342	58,342
	<u>32,566</u>	<u>74,242</u>	<u>106,808</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	11,541	–	11,541
Fundraising	8,538	–	8,538
<b>Grants</b>			
Grants	375	87,808	88,183
	<u>20,454</u>	<u>87,808</u>	<u>108,262</u>

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Sale of goods/services as part of direct charitable activities	<u>65,404</u>	<u>65,404</u>	<u>68,307</u>	<u>68,307</u>

#### 7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Grants receivable	<u>41,583</u>	<u>64,307</u>	<u>105,890</u>

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# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2024

#### 7. Costs of raising donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Grants receivable	45,554	73,558	119,113

#### 8. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Costs of other trading activities - Shop costs	5,967	38,602	44,569

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of other trading activities - Shop costs	62,729	375	63,104

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
General running costs	10,232	10,232	15,932	15,932
Support costs	4,898	4,898	4,846	4,845
	<u>15,130</u>	<u>15,130</u>	<u>20,778</u>	<u>20,777</u>

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
General running costs	10,232	-	10,232	15,932
Governance costs	-	4,898	4,898	4,845
	<u>10,232</u>	<u>4,898</u>	<u>15,130</u>	<u>20,777</u>

#### 11. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,150</u>	<u>1,000</u>

#### 12. Staff costs

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2024

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#### 12. Staff costs *(continued)*

The average head count of employees during the year was 4 (2023: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Number of staff - type 1	<u>4</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 14. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,914 (2023: £5,457).

#### 15. Analysis of charitable funds

##### Unrestricted funds

	At 1 November 2 023 £	Income £	Expenditure £	At 31 October 2 024 £
General funds	<u>64,658</u>	<u>97,970</u>	<u>(62,680)</u>	<u>99,948</u>

	At 1 November 2 022 £	Income £	Expenditure £	At 31 October 20 23 £
General funds	<u>104,958</u>	<u>88,761</u>	<u>(129,061)</u>	<u>64,658</u>

# Life Change Changes Lives

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2024

## 15. Analysis of charitable funds *(continued)*

### Restricted funds

	At 1 November 2 023	Income £	Expenditure £	At 31 October 2 024
Restricted funds	<u>28,667</u>	<u>74,242</u>	<u>(102,909)</u>	<u>–</u>

	At 1 November 2 022	Income £	Expenditure £	At 31 October 20 23
Restricted funds	<u>14,792</u>	<u>87,808</u>	<u>(73,933)</u>	<u>28,667</u>

## 16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	<u>99,948</u>	<u>–</u>	<u>99,948</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	<u>64,658</u>	<u>28,667</u>	<u>93,325</u>

**Life Change Changes Lives**

Northern Ireland - Charity number 106299

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# Accounts

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COMPANY REGISTRATION NUMBER: NI634486  
CHARITY REGISTRATION NUMBER: 106299

**Life Change Changes Lives**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 October 2023**

**NIALL FARRELL FCA**  
Chartered accountants  
Farrell Accountants Limited  
16 Upper Square  
Castlewellan  
Co Down  
BT31 9DD

# **Life Change Changes Lives**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 October 2023**

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	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>8</b>
Statement of financial activities (including income and expenditure account)	<b>9</b>
Statement of financial position	<b>10</b>
Notes to the financial statements	<b>11</b>

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# Life Change Changes Lives

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 October 2023

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 October 2023.

## Reference and administrative details

**Registered charity name** Life Change Changes Lives

**Charity registration number** 106299

**Company registration number** NI634486

**Principal office and registered office** 41 Market Street  
Downpatrick  
Co Down  
BT30 6LP

## The trustees

Mrs Beck  
Mrs Looby  
Mr Casement  
Mr Devon  
Mrs McGivern  
Mrs Leach  
Mr Beckett  
Ms Hood  
Mr McGrath  
Ms Trimble  
Mr Martin

**Independent examiner** Niall Farrell FCA  
Farrell Accountants Limited  
16 Upper Square  
Castlewellan  
Co Down  
BT31 9DD

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2023

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#### Structure, governance and management

The organisation is a Company Limited by Guarantee, not having a share capital and satisfies the criteria set out in Section 60 of the Companies Act 2006 whereby it is exempt from the use of the word "Limited" as part of the company name.

The company is governed by a Memorandum and Articles of Association. The liability of each member of the company is limited to a contribution, in the event of winding up the organisation, of an amount not exceeding £1.

The Directors have ultimate legal and financial responsibility for the affairs of LCCL, although the management of the organisation is delegated to the staff and volunteers, through the Chairperson and other Board Members. Staff/volunteer meetings are held on an ongoing basis usually twice monthly.

The Directors of the company at 31 October 2023, all of whom have been in office for the whole of the period ended on that date, unless otherwise stated, are listed below.

LCCL has an induction program for new directors in which directors are advised of their legal responsibility and requirements.

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2023

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#### Objectives and activities

In setting our objectives and planning our activities for the year the trustees gave careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

LCCL was registered with the Charity Commission NI on 23/5/2017 and operates its project Pop up Art as a social enterprise. The core activity of LCCL is providing aftercare non-residential services to support those affected by mental ill health, addiction, social isolation and/or suicidal ideations through the provision of counselling, art as therapy, social inclusion and activity designed to increase the sense of wellbeing and increased capacity to make healthier lifestyle choices. LCCL is dedicated to the; - The advancement of health or the saving of lives - The advancement of citizenship or community development - The advancement of environmental protection or improvement- The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or another disadvantage

The charity manages the Project premises where Creative Therapy and Professional Counselling are provided for members of the community with mental health difficulties, addictions and those who suffer from social isolation. The service is provided within a safe and confidential therapeutic framework delivered by professionally qualified counsellors to all individuals without distinction of age, sex, sexual orientation, gender, race, religion and political or other opinion. Mental Health-related education courses are organised, particularly relating to Cognitive Behavioural Therapy (CBT) and Suicide Intervention; training and personal development and peer mentoring is provided by partner agencies in various venues. People from an offending background are encouraged in meeting their bail conditions, court attendances and liaison with PSNI and Probation Officers. Educational and Fun activities are organised off site to broaden experience and provide new interests for members.

LCCL will provide individual counselling, group work, educational workshops, art as therapy, activities and educational information and literature. Our vision is to provide a centre of excellence for after care services based in Downpatrick an area of high social deprivation and suicide rate to support our core aims with the object of achieving wellness and quality of life for those affected by mental ill health, addiction, social isolation and/or suicidal ideations. We review our aims, objectives and activities each year. The review looks at the success of projects and programmes for the outcomes of each element. The review also helps us ensure our aims, objectives and activities remain focused on our stated purpose.

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 October 2023

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##### **Achievements and performance**

LCCL have continued to deliver BACP Counselling, Creative Therapy, Daily Lunch and Activities and developing innovative ways of providing services and ensuring that our participants are engaged and feel supported. We recognise that social connection and interaction is one of the strongest predictors of well-being, thus potentially impacting the mental health of a person.

Overall, we had a very successful reporting period. We achieved over and above all of our funder and organisational goals and saw increased attendances for all of our service provisions. We implemented an extensive renovation in response to the increased attendances; our manager completed The Level 4 Certificate and Extended Certificate in Providing Social Security Advice with Advice NI; The Manager and Lead Counsellor attended training courses to further their Continued Professional Development and remain updated on emerging works. During this reporting time, we maintained a minimum base of 17 regular volunteers in our shop and workshop, delivered training, support and engagement for our participants, assisted in reducing social isolation and food poverty, provided free and accessible on demand BACP counselling, and engaged with several partner agencies.

We were able to secure a new 5 year lease with our landlords at a reduced rent and are indebted for the help and advice of Mary Lou Press of Alexander Reid & Frazer who visited the premises and undertook negotiations with our landlord to help us renew our lease and secure a rent reduction for the period negotiated.

Our manager Ailish Teague and two participants attended the NVTV studios and featured in an interview recorded for the Robin Elliott show speaking about the services and benefits of LCCL & Pop up Art through the intervention of Conal Montgomery who continues to contribute to fundraising and raising the profile of our organisation.

In February, we commenced group recovery meetings, achieving 58 meetings over this period with attendances totaling 443 who have benefited from the groups. We were fortunate to be able to call on 8 guest speakers to share their stories of recovery and commitment to sobriety.

In April, LCCL celebrated 10 years of operation and Ailish and Manus Teague were presented with a weekend break from the participants past and present, volunteers and directors for their continued work and dedication to the organisation and the people we serve.

At our AGM, a motion of thanks was made to outgoing Chair Mrs Helene McGivern and our new Chair Mrs Dawn Beck was welcomed to the position. Helene McGivern was a popular and rigorous Chair who continues in her role as Trustee and provide guidance and support.

Our Cinema nights were a great success providing the opportunity for participants, volunteers, staff, and directors to engage socially outside of the project by attending 4 selected movies at private screenings in Newcastle Community Cinema all featuring aspects of addiction and mental health which both educated and resonated with the attendees.

Our suggestion to complete an extensive renovation project in our premises to accommodate increased attendances and provide a safer and more accessible workshop was ratified by our Board of Trustees and a budget of £50,000 from LCCL free reserves and LFT Funding was set with a contingency fund of £10,000 from LCCL free reserves. Work commenced on the clearing out of previously redundant space on the 18th of September and Fit Out work began on 3rd October. The renovations completed had to make use of the contingency figures due to increasing demands from Building Control. The premises were reopened for participant attendance on 24th October to allow participants to familiarise themselves with the new layout before our scheduled annual Halloween

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 October 2023

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holiday closure. Our participants were delighted with the new bright and spacious layout creating a warm and inviting atmosphere and a dedicated kitchen in which to better prepare our daily hot lunch provision.

Our management committee of directors, volunteers and staff have remained committed to the core values of our organisation, have tirelessly worked to create fundraising strategies and opportunities, to formulate volunteering roles and to work as ambassadors for the charity.

#### Service Provision

From 1 November 2022-31 October 2023 we were able to provide the following resources to our participants: - - 1211 In-person Counselling Sessions

- 4794 Day Project attendances facilitation
- 4500+ Hot lunches provided.
- 29 Christmas Food Parcels issued.
- 51 Christmas Dinners cooked and served at inhouse Christmas Party
- 92 Branded fleece-lined waterproof jackets issued.
- 92 Branded woollen hats issued.
- 92 Branded long sleeve t-shirts issued.
- 5 People assisted in successful applications for PiP award.
- 7 People registered homeless assisted in achieving accommodation.

From 1 November 2022 - 31 October 2023 we have continued to support our participants with our service delivery and activities achieving the following: - - 35 Volunteers comprising 17 key volunteers.- 3500 volunteering hours completed.

- 306 individual participants registered with Pop up Art.
- 230 persons availing of counselling.
- 443 attendances at 58 group recovery meetings
- 5 people completing Community Service Hours with LCCL.
- 4 participants completing the ASIST Suicide Intervention Course
- 4 Private Showings in Newcastle Community Showings featuring mental health themed movies for participants and supporters with 117 attendances in total. - 40 participants attending a Day Trip to explore our Shared History and enjoying a guided tour of Montalto House followed by Afternoon Tea.

#### Fundraising and Programmes

We continued to receive support from NIHE through Sustaining Tenancies, Homelessness Prevention and Cohesion Funding which assisted us by contributing towards Core Costs, Equipment, Wages, Counselling provision and Branded Workwear and from the Nationwide Community Grants which assisted by contributing towards Training, Materials, Rent and Staff, and The LFT Foundation which also contributed towards rent during this financial period. The NIHE continue to be invaluable in support for our participants with housing needs and to our management team with advice and encouragement for our work in the area.

Our own fundraising efforts of Raffles, Annual Sponsored Walk and Table Quiz were heavily increased by the efforts of Conal Montgomery and Black Dog Moon who again organised The Cornerstone Festival in aid of LCCL and by The Handsome Princes who donated a fundraising night of 80s live music in Downpatrick.

We humbly thank each individual who has supported us by buying our upcycled furniture and helping to reduce the amount going to landfill as well as restoring confidence and building self-esteem in our participants who have hand painted our bespoke furniture. We thank everyone who has donated,

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 October 2023

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raised funds, and stopped by for a chat. We are indebted to your kindness which goes such a long way in reducing the stigma associated with mental illness and addiction.

#### Financial review

The financial statements are presented in the standard format required by the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 and cover the activities of LCCL. The statement of Financial Activities (SOFA) shows the gross income from all sources.

#### Overview

The charity showed a deficit of income over expenditure of £26,425 in the period for the year ended 31 October 2023. This performance was expected by the Board of Directors.

#### Incoming resources

Total incoming grant resources for the year were £88,183 and Public Donations total £11,541, incoming resources from charitable activities total £8,538. The charity is extremely grateful for the continued generosity of the local community and public particularly in these challenging times.

#### Direct charitable expenditure

Direct charitable expenditure has increased during the year by £51,246 to £202,994. Primarily due to increased costs of staffing and major repair work carried out to the premises.

#### Governance costs

The administration costs of running the charity were £4,845 in 2022/23.

#### Balance Sheet

Net funds at £93,325 as at 31 October 2023.

#### Reserves Policy

The reserves policy was agreed following an analysis of the following four factors:- Forecasts for levels of income in future years taking into account the reliability of each source of income and the prospect of opening up new sources - Forecasts for expenditure in the future years on the basis of planned activity - Analysis of any future needs, opportunities, contingencies or risks, the effects of which are not likely to be met out of income if and when they arise; and - Assessment of the likelihood of each of those needs and risks materialising and the potential consequences of the charity not being able to meet them. The charity's policy is to maintain a level of reserves which meets the needs of the charity both at the current time and for the foreseeable future. Free reserves are its total funds excluding restricted funds, designated funds, or income funds which can only be released by disposing of fixed assets held for charity use.

# Life Change Changes Lives

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2023

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## Plans for future periods

Life Change Changes Lives will continue to;

- Provide a frontline aftercare service.
- Deliver a service that no other organisation suitably addresses in the area and surrounding districts.
- Provide a service in an area where no other organisation provides a similar service.

## Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 28/05/24 and signed on behalf of the board of trustees by:



Mr Casement  
Trustee



Mr Beckett  
Trustee

# Life Change Changes Lives

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Life Change Changes Lives

Year ended 31 October 2023

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I report to the trustees on my examination of the financial statements of Life Change Changes Lives ('the charity') for the year ended 31 October 2023.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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 the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

#### Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Niall Farrell FCA  
Independent Examiner

Farrell Accountants Limited  
16 Upper Square  
Castlewellan  
Co Down  
BT31 9DD

# Life Change Changes Lives

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	20,454	87,808	108,262	125,095
Charitable activities	6	68,307	–	68,307	44,478
<b>Total income</b>		<u>88,761</u>	<u>87,808</u>	<u>176,569</u>	<u>169,573</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	45,554	73,558	119,113	109,975
Costs of other trading activities	8	62,729	375	63,104	25,057
Expenditure on charitable activities	9,10	20,778	–	20,777	16,716
<b>Total expenditure</b>		<u>129,061</u>	<u>73,933</u>	<u>202,994</u>	<u>151,748</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(40,300)</u>	<u>13,875</u>	<u>(26,425)</u>	<u>17,825</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		104,958	14,792	119,750	101,925
<b>Total funds carried forward</b>		<u>64,658</u>	<u>28,667</u>	<u>93,325</u>	<u>119,750</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 17 form part of these financial statements.

# Life Change Changes Lives

## Company Limited by Guarantee

### Statement of Financial Position

31 October 2023

	Note	2023		2022
		£	£	£
<b>Current assets</b>				
Cash at bank and in hand		<u>93,325</u>		<u>119,750</u>
<b>Net current assets</b>			<u>93,325</u>	<u>119,750</u>
<b>Total assets less current liabilities</b>			<u>93,325</u>	<u>119,750</u>
<b>Funds of the charity</b>				
Restricted funds			28,667	14,791
Unrestricted funds			<u>64,658</u>	<u>104,959</u>
<b>Total charity funds</b>	<b>15</b>		<u>93,325</u>	<u>119,750</u>

For the year ending 31 October 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 28/05/24, and are signed on behalf of the board by:

  
Mr Casement  
Trustee

  
Mr Beckett  
Trustee

The notes on pages 11 to 17 form part of these financial statements.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 October 2023

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 41 Market Street, Downpatrick, Co Down, BT30 6LP.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows: No judgements having a significant effect on the amounts recognised in the financial statements were made during the year.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows: No assumptions and estimates having a significant risk of material adjustment on the amounts recognised in the financial statements were made during the year.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

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#### 3. Accounting policies *(continued)*

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2023

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#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship (see hedge accounting policy).

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2023

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#### 4. Limited by guarantee

Every member promises, if the company is dissolved while he, she or it is a member or within twelve months after he, she or it ceases to be a member, to contribute such sum (not exceeding £1) as may be demanded of him, her or it towards the payment of the debts and liabilities of the company incurred before he, she or it ceases to be a member, and of the costs, charges and expenses of winding up, and the adjustment of the rights of the contributions among themselves.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	11,541	–	11,541
Fundraising	8,538	–	8,538
Other Income	–	–	–
<b>Grants</b>			
Grants	375	87,808	88,183
	<u>20,454</u>	<u>87,808</u>	<u>108,262</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	8,618	–	8,618
Fundraising	4,099	–	4,099
Other Income	931	–	931
<b>Grants</b>			
Grants	64,580	46,867	111,447
	<u>78,228</u>	<u>46,867</u>	<u>125,095</u>

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sale of goods/services as part of direct charitable activities	<u>68,307</u>	<u>68,307</u>	<u>44,478</u>	<u>44,478</u>

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# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2023

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#### 7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Grants receivable	<u>45,554</u>	<u>73,558</u>	<u>119,113</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Grants receivable	<u>62,341</u>	<u>47,635</u>	<u>109,975</u>

#### 8. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of other trading activities - Shop costs	<u>62,729</u>	<u>375</u>	<u>63,104</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of other trading activities - Shop costs	<u>22,565</u>	<u>2,492</u>	<u>25,057</u>

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
General running costs	15,932	–	15,932
Support costs	<u>4,846</u>	<u>–</u>	<u>4,845</u>
	<u>20,778</u>	<u>–</u>	<u>20,777</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
General running costs	11,982	376	12,357
Support costs	<u>4,357</u>	<u>–</u>	<u>4,359</u>
	<u>16,339</u>	<u>376</u>	<u>16,716</u>

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# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
General running costs	15,932	–	15,932	12,357
Governance costs	–	4,845	4,845	4,359
	<u>15,932</u>	<u>4,845</u>	<u>20,777</u>	<u>16,716</u>

#### 11. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,000</u>	<u>1,000</u>

#### 12. Staff costs

The average head count of employees during the year was 3 (2022: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff - type 1	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 14. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,457 (2022: £5,859).

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2023

#### 15. Analysis of charitable funds

##### Unrestricted funds

	At 1 November 2 022	Income £	Expenditure £	At 31 October 2 023 £
General funds	104,958	88,761	(129,061)	64,658

	At 1 November 2 021	Income £	Expenditure £	At 31 October 20 22 £
General funds	83,498	122,706	(101,245)	104,959

##### Restricted funds

	At 1 November 2 022	Income £	Expenditure £	At 31 October 2 023 £
Restricted funds	14,792	87,808	(73,933)	28,667

	At 1 November 2 021	Income £	Expenditure £	At 31 October 20 22 £
Restricted funds	18,427	46,867	(50,503)	14,791

#### 16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	64,658	28,667	93,325

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	104,959	14,791	119,750



**Life Change Changes Lives**

Northern Ireland - Charity number 106299

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# Annual report

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COMPANY REGISTRATION NUMBER: NI634486  
CHARITY REGISTRATION NUMBER: 106299

**Life Change Changes Lives**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 October 2023**

**NIALL FARRELL FCA**  
Chartered accountants  
Farrell Accountants Limited  
16 Upper Square  
Castlewellan  
Co Down  
BT31 9DD

# **Life Change Changes Lives**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 October 2023**

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	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>8</b>
Statement of financial activities (including income and expenditure account)	<b>9</b>
Statement of financial position	<b>10</b>
Notes to the financial statements	<b>11</b>

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# Life Change Changes Lives

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 October 2023

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 October 2023.

## Reference and administrative details

**Registered charity name** Life Change Changes Lives

**Charity registration number** 106299

**Company registration number** NI634486

**Principal office and registered office** 41 Market Street  
Downpatrick  
Co Down  
BT30 6LP

## The trustees

Mrs Beck  
Mrs Looby  
Mr Casement  
Mr Devon  
Mrs McGivern  
Mrs Leach  
Mr Beckett  
Ms Hood  
Mr McGrath  
Ms Trimble  
Mr Martin

**Independent examiner** Niall Farrell FCA  
Farrell Accountants Limited  
16 Upper Square  
Castlewellan  
Co Down  
BT31 9DD

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2023

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#### Structure, governance and management

The organisation is a Company Limited by Guarantee, not having a share capital and satisfies the criteria set out in Section 60 of the Companies Act 2006 whereby it is exempt from the use of the word "Limited" as part of the company name.

The company is governed by a Memorandum and Articles of Association. The liability of each member of the company is limited to a contribution, in the event of winding up the organisation, of an amount not exceeding £1.

The Directors have ultimate legal and financial responsibility for the affairs of LCCL, although the management of the organisation is delegated to the staff and volunteers, through the Chairperson and other Board Members. Staff/volunteer meetings are held on an ongoing basis usually twice monthly.

The Directors of the company at 31 October 2023, all of whom have been in office for the whole of the period ended on that date, unless otherwise stated, are listed below.

LCCL has an induction program for new directors in which directors are advised of their legal responsibility and requirements.

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2023

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#### Objectives and activities

In setting our objectives and planning our activities for the year the trustees gave careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

LCCL was registered with the Charity Commission NI on 23/5/2017 and operates its project Pop up Art as a social enterprise. The core activity of LCCL is providing aftercare non-residential services to support those affected by mental ill health, addiction, social isolation and/or suicidal ideations through the provision of counselling, art as therapy, social inclusion and activity designed to increase the sense of wellbeing and increased capacity to make healthier lifestyle choices. LCCL is dedicated to the; - The advancement of health or the saving of lives - The advancement of citizenship or community development - The advancement of environmental protection or improvement- The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or another disadvantage

The charity manages the Project premises where Creative Therapy and Professional Counselling are provided for members of the community with mental health difficulties, addictions and those who suffer from social isolation. The service is provided within a safe and confidential therapeutic framework delivered by professionally qualified counsellors to all individuals without distinction of age, sex, sexual orientation, gender, race, religion and political or other opinion. Mental Health-related education courses are organised, particularly relating to Cognitive Behavioural Therapy (CBT) and Suicide Intervention; training and personal development and peer mentoring is provided by partner agencies in various venues. People from an offending background are encouraged in meeting their bail conditions, court attendances and liaison with PSNI and Probation Officers. Educational and Fun activities are organised off site to broaden experience and provide new interests for members.

LCCL will provide individual counselling, group work, educational workshops, art as therapy, activities and educational information and literature. Our vision is to provide a centre of excellence for after care services based in Downpatrick an area of high social deprivation and suicide rate to support our core aims with the object of achieving wellness and quality of life for those affected by mental ill health, addiction, social isolation and/or suicidal ideations. We review our aims, objectives and activities each year. The review looks at the success of projects and programmes for the outcomes of each element. The review also helps us ensure our aims, objectives and activities remain focused on our stated purpose.

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 October 2023

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##### **Achievements and performance**

LCCL have continued to deliver BACP Counselling, Creative Therapy, Daily Lunch and Activities and developing innovative ways of providing services and ensuring that our participants are engaged and feel supported. We recognise that social connection and interaction is one of the strongest predictors of well-being, thus potentially impacting the mental health of a person.

Overall, we had a very successful reporting period. We achieved over and above all of our funder and organisational goals and saw increased attendances for all of our service provisions. We implemented an extensive renovation in response to the increased attendances; our manager completed The Level 4 Certificate and Extended Certificate in Providing Social Security Advice with Advice NI; The Manager and Lead Counsellor attended training courses to further their Continued Professional Development and remain updated on emerging works. During this reporting time, we maintained a minimum base of 17 regular volunteers in our shop and workshop, delivered training, support and engagement for our participants, assisted in reducing social isolation and food poverty, provided free and accessible on demand BACP counselling, and engaged with several partner agencies.

We were able to secure a new 5 year lease with our landlords at a reduced rent and are indebted for the help and advice of Mary Lou Press of Alexander Reid & Frazer who visited the premises and undertook negotiations with our landlord to help us renew our lease and secure a rent reduction for the period negotiated.

Our manager Ailish Teague and two participants attended the NVTV studios and featured in an interview recorded for the Robin Elliott show speaking about the services and benefits of LCCL & Pop up Art through the intervention of Conal Montgomery who continues to contribute to fundraising and raising the profile of our organisation.

In February, we commenced group recovery meetings, achieving 58 meetings over this period with attendances totaling 443 who have benefited from the groups. We were fortunate to be able to call on 8 guest speakers to share their stories of recovery and commitment to sobriety.

In April, LCCL celebrated 10 years of operation and Ailish and Manus Teague were presented with a weekend break from the participants past and present, volunteers and directors for their continued work and dedication to the organisation and the people we serve.

At our AGM, a motion of thanks was made to outgoing Chair Mrs Helene McGivern and our new Chair Mrs Dawn Beck was welcomed to the position. Helene McGivern was a popular and rigorous Chair who continues in her role as Trustee and provide guidance and support.

Our Cinema nights were a great success providing the opportunity for participants, volunteers, staff, and directors to engage socially outside of the project by attending 4 selected movies at private screenings in Newcastle Community Cinema all featuring aspects of addiction and mental health which both educated and resonated with the attendees.

Our suggestion to complete an extensive renovation project in our premises to accommodate increased attendances and provide a safer and more accessible workshop was ratified by our Board of Trustees and a budget of £50,000 from LCCL free reserves and LFT Funding was set with a contingency fund of £10,000 from LCCL free reserves. Work commenced on the clearing out of previously redundant space on the 18th of September and Fit Out work began on 3rd October. The renovations completed had to make use of the contingency figures due to increasing demands from Building Control. The premises were reopened for participant attendance on 24th October to allow participants to familiarise themselves with the new layout before our scheduled annual Halloween

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 October 2023

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holiday closure. Our participants were delighted with the new bright and spacious layout creating a warm and inviting atmosphere and a dedicated kitchen in which to better prepare our daily hot lunch provision.

Our management committee of directors, volunteers and staff have remained committed to the core values of our organisation, have tirelessly worked to create fundraising strategies and opportunities, to formulate volunteering roles and to work as ambassadors for the charity.

#### Service Provision

From 1 November 2022-31 October 2023 we were able to provide the following resources to our participants: - - 1211 In-person Counselling Sessions

- 4794 Day Project attendances facilitation
- 4500+ Hot lunches provided.
- 29 Christmas Food Parcels issued.
- 51 Christmas Dinners cooked and served at inhouse Christmas Party
- 92 Branded fleece-lined waterproof jackets issued.
- 92 Branded woollen hats issued.
- 92 Branded long sleeve t-shirts issued.
- 5 People assisted in successful applications for PiP award.
- 7 People registered homeless assisted in achieving accommodation.

From 1 November 2022 - 31 October 2023 we have continued to support our participants with our service delivery and activities achieving the following: - - 35 Volunteers comprising 17 key volunteers.- 3500 volunteering hours completed.

- 306 individual participants registered with Pop up Art.
- 230 persons availing of counselling.
- 443 attendances at 58 group recovery meetings
- 5 people completing Community Service Hours with LCCL.
- 4 participants completing the ASIST Suicide Intervention Course
- 4 Private Showings in Newcastle Community Showings featuring mental health themed movies for participants and supporters with 117 attendances in total. - 40 participants attending a Day Trip to explore our Shared History and enjoying a guided tour of Montalto House followed by Afternoon Tea.

#### Fundraising and Programmes

We continued to receive support from NIHE through Sustaining Tenancies, Homelessness Prevention and Cohesion Funding which assisted us by contributing towards Core Costs, Equipment, Wages, Counselling provision and Branded Workwear and from the Nationwide Community Grants which assisted by contributing towards Training, Materials, Rent and Staff, and The LFT Foundation which also contributed towards rent during this financial period. The NIHE continue to be invaluable in support for our participants with housing needs and to our management team with advice and encouragement for our work in the area.

Our own fundraising efforts of Raffles, Annual Sponsored Walk and Table Quiz were heavily increased by the efforts of Conal Montgomery and Black Dog Moon who again organised The Cornerstone Festival in aid of LCCL and by The Handsome Princes who donated a fundraising night of 80s live music in Downpatrick.

We humbly thank each individual who has supported us by buying our upcycled furniture and helping to reduce the amount going to landfill as well as restoring confidence and building self-esteem in our participants who have hand painted our bespoke furniture. We thank everyone who has donated,

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 October 2023

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raised funds, and stopped by for a chat. We are indebted to your kindness which goes such a long way in reducing the stigma associated with mental illness and addiction.

#### Financial review

The financial statements are presented in the standard format required by the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 and cover the activities of LCCL. The statement of Financial Activities (SOFA) shows the gross income from all sources.

#### Overview

The charity showed a deficit of income over expenditure of £26,425 in the period for the year ended 31 October 2023. This performance was expected by the Board of Directors.

#### Incoming resources

Total incoming grant resources for the year were £88,183 and Public Donations total £11,541, incoming resources from charitable activities total £8,538. The charity is extremely grateful for the continued generosity of the local community and public particularly in these challenging times.

#### Direct charitable expenditure

Direct charitable expenditure has increased during the year by £51,246 to £202,994. Primarily due to increased costs of staffing and major repair work carried out to the premises.

#### Governance costs

The administration costs of running the charity were £4,845 in 2022/23.

#### Balance Sheet

Net funds at £93,325 as at 31 October 2023.

#### Reserves Policy

The reserves policy was agreed following an analysis of the following four factors:- Forecasts for levels of income in future years taking into account the reliability of each source of income and the prospect of opening up new sources - Forecasts for expenditure in the future years on the basis of planned activity - Analysis of any future needs, opportunities, contingencies or risks, the effects of which are not likely to be met out of income if and when they arise; and - Assessment of the likelihood of each of those needs and risks materialising and the potential consequences of the charity not being able to meet them. The charity's policy is to maintain a level of reserves which meets the needs of the charity both at the current time and for the foreseeable future. Free reserves are its total funds excluding restricted funds, designated funds, or income funds which can only be released by disposing of fixed assets held for charity use.

# Life Change Changes Lives

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2023

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## Plans for future periods

Life Change Changes Lives will continue to;

- Provide a frontline aftercare service.
- Deliver a service that no other organisation suitably addresses in the area and surrounding districts.
- Provide a service in an area where no other organisation provides a similar service.

## Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 28/05/24 and signed on behalf of the board of trustees by:



Mr Casement  
Trustee



Mr Beckett  
Trustee

# Life Change Changes Lives

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Life Change Changes Lives

Year ended 31 October 2023

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I report to the trustees on my examination of the financial statements of Life Change Changes Lives ('the charity') for the year ended 31 October 2023.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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 the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

#### Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Niall Farrell FCA  
Independent Examiner

Farrell Accountants Limited  
16 Upper Square  
Castlewellan  
Co Down  
BT31 9DD

# Life Change Changes Lives

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	20,454	87,808	108,262	125,095
Charitable activities	6	68,307	–	68,307	44,478
<b>Total income</b>		<u>88,761</u>	<u>87,808</u>	<u>176,569</u>	<u>169,573</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	45,554	73,558	119,113	109,975
Costs of other trading activities	8	62,729	375	63,104	25,057
Expenditure on charitable activities	9,10	20,778	–	20,777	16,716
<b>Total expenditure</b>		<u>129,061</u>	<u>73,933</u>	<u>202,994</u>	<u>151,748</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(40,300)</u>	<u>13,875</u>	<u>(26,425)</u>	<u>17,825</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		104,958	14,792	119,750	101,925
<b>Total funds carried forward</b>		<u>64,658</u>	<u>28,667</u>	<u>93,325</u>	<u>119,750</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 17 form part of these financial statements.

# Life Change Changes Lives

## Company Limited by Guarantee

### Statement of Financial Position

31 October 2023

	Note	2023 £	£	2022 £
<b>Current assets</b>				
Cash at bank and in hand		<u>93,325</u>		<u>119,750</u>
<b>Net current assets</b>			<u>93,325</u>	<u>119,750</u>
<b>Total assets less current liabilities</b>			<u>93,325</u>	<u>119,750</u>
<b>Funds of the charity</b>				
Restricted funds			28,667	14,791
Unrestricted funds			<u>64,658</u>	<u>104,959</u>
<b>Total charity funds</b>	<b>15</b>		<u>93,325</u>	<u>119,750</u>

For the year ending 31 October 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 28/05/24, and are signed on behalf of the board by:

  
Mr Casement  
Trustee

  
Mr Beckett  
Trustee

The notes on pages 11 to 17 form part of these financial statements.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 October 2023

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 41 Market Street, Downpatrick, Co Down, BT30 6LP.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows: No judgements having a significant effect on the amounts recognised in the financial statements were made during the year.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows: No assumptions and estimates having a significant risk of material adjustment on the amounts recognised in the financial statements were made during the year.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

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#### 3. Accounting policies *(continued)*

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2023

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#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship (see hedge accounting policy).

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2023

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#### 4. Limited by guarantee

Every member promises, if the company is dissolved while he, she or it is a member or within twelve months after he, she or it ceases to be a member, to contribute such sum (not exceeding £1) as may be demanded of him, her or it towards the payment of the debts and liabilities of the company incurred before he, she or it ceases to be a member, and of the costs, charges and expenses of winding up, and the adjustment of the rights of the contributions among themselves.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	11,541	–	11,541
Fundraising	8,538	–	8,538
Other Income	–	–	–
<b>Grants</b>			
Grants	375	87,808	88,183
	<u>20,454</u>	<u>87,808</u>	<u>108,262</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	8,618	–	8,618
Fundraising	4,099	–	4,099
Other Income	931	–	931
<b>Grants</b>			
Grants	64,580	46,867	111,447
	<u>78,228</u>	<u>46,867</u>	<u>125,095</u>

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sale of goods/services as part of direct charitable activities	<u>68,307</u>	<u>68,307</u>	<u>44,478</u>	<u>44,478</u>

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

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#### 7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Grants receivable	<u>45,554</u>	<u>73,558</u>	<u>119,113</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Grants receivable	<u>62,341</u>	<u>47,635</u>	<u>109,975</u>

#### 8. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of other trading activities - Shop costs	<u>62,729</u>	<u>375</u>	<u>63,104</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of other trading activities - Shop costs	<u>22,565</u>	<u>2,492</u>	<u>25,057</u>

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
General running costs	15,932	–	15,932
Support costs	<u>4,846</u>	<u>–</u>	<u>4,845</u>
	<u>20,778</u>	<u>–</u>	<u>20,777</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
General running costs	11,982	376	12,357
Support costs	<u>4,357</u>	<u>–</u>	<u>4,359</u>
	<u>16,339</u>	<u>376</u>	<u>16,716</u>

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# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
General running costs	15,932	–	15,932	12,357
Governance costs	–	4,845	4,845	4,359
	<u>15,932</u>	<u>4,845</u>	<u>20,777</u>	<u>16,716</u>

#### 11. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,000</u>	<u>1,000</u>

#### 12. Staff costs

The average head count of employees during the year was 3 (2022: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff - type 1	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 14. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,457 (2022: £5,859).

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

#### Year ended 31 October 2023

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##### 15. Analysis of charitable funds

###### Unrestricted funds

	At 1 November 2 022	Income £	Expenditure £	At 31 October 2 023 £
General funds	<u>104,958</u>	<u>88,761</u>	<u>(129,061)</u>	<u>64,658</u>

	At 1 November 2 021	Income £	Expenditure £	At 31 October 20 22 £
General funds	<u>83,498</u>	<u>122,706</u>	<u>(101,245)</u>	<u>104,959</u>

###### Restricted funds

	At 1 November 2 022	Income £	Expenditure £	At 31 October 2 023 £
Restricted funds	<u>14,792</u>	<u>87,808</u>	<u>(73,933)</u>	<u>28,667</u>

	At 1 November 2 021	Income £	Expenditure £	At 31 October 20 22 £
Restricted funds	<u>18,427</u>	<u>46,867</u>	<u>(50,503)</u>	<u>14,791</u>

##### 16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	<u>64,658</u>	<u>28,667</u>	<u>93,325</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	<u>104,959</u>	<u>14,791</u>	<u>119,750</u>

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**Life Change Changes Lives**

Northern Ireland - Charity number 106299

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# Annual return

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COMPANY REGISTRATION NUMBER: NI634486  
CHARITY REGISTRATION NUMBER: 106299

**Life Change Changes Lives**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 October 2023**

**NIALL FARRELL FCA**  
Chartered accountants  
Farrell Accountants Limited  
16 Upper Square  
Castlewellan  
Co Down  
BT31 9DD

# Life Change Changes Lives

Company Limited by Guarantee

Financial Statements

Year ended 31 October 2023

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	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>8</b>
Statement of financial activities (including income and expenditure account)	<b>9</b>
Statement of financial position	<b>10</b>
Notes to the financial statements	<b>11</b>

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# Life Change Changes Lives

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 October 2023

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 October 2023.

## Reference and administrative details

**Registered charity name** Life Change Changes Lives

**Charity registration number** 106299

**Company registration number** NI634486

**Principal office and registered office** 41 Market Street  
Downpatrick  
Co Down  
BT30 6LP

## The trustees

Mrs Beck  
Mrs Looby  
Mr Casement  
Mr Devon  
Mrs McGivern  
Mrs Leach  
Mr Beckett  
Ms Hood  
Mr McGrath  
Ms Trimble  
Mr Martin

**Independent examiner** Niall Farrell FCA  
Farrell Accountants Limited  
16 Upper Square  
Castlewellan  
Co Down  
BT31 9DD

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2023

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#### Structure, governance and management

The organisation is a Company Limited by Guarantee, not having a share capital and satisfies the criteria set out in Section 60 of the Companies Act 2006 whereby it is exempt from the use of the word "Limited" as part of the company name.

The company is governed by a Memorandum and Articles of Association. The liability of each member of the company is limited to a contribution, in the event of winding up the organisation, of an amount not exceeding £1.

The Directors have ultimate legal and financial responsibility for the affairs of LCCL, although the management of the organisation is delegated to the staff and volunteers, through the Chairperson and other Board Members. Staff/volunteer meetings are held on an ongoing basis usually twice monthly.

The Directors of the company at 31 October 2023, all of whom have been in office for the whole of the period ended on that date, unless otherwise stated, are listed below.

LCCL has an induction program for new directors in which directors are advised of their legal responsibility and requirements.

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2023

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#### Objectives and activities

In setting our objectives and planning our activities for the year the trustees gave careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

LCCL was registered with the Charity Commission NI on 23/5/2017 and operates its project Pop up Art as a social enterprise. The core activity of LCCL is providing aftercare non-residential services to support those affected by mental ill health, addiction, social isolation and/or suicidal ideations through the provision of counselling, art as therapy, social inclusion and activity designed to increase the sense of wellbeing and increased capacity to make healthier lifestyle choices. LCCL is dedicated to the; - The advancement of health or the saving of lives - The advancement of citizenship or community development - The advancement of environmental protection or improvement- The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or another disadvantage

The charity manages the Project premises where Creative Therapy and Professional Counselling are provided for members of the community with mental health difficulties, addictions and those who suffer from social isolation. The service is provided within a safe and confidential therapeutic framework delivered by professionally qualified counsellors to all individuals without distinction of age, sex, sexual orientation, gender, race, religion and political or other opinion. Mental Health-related education courses are organised, particularly relating to Cognitive Behavioural Therapy (CBT) and Suicide Intervention; training and personal development and peer mentoring is provided by partner agencies in various venues. People from an offending background are encouraged in meeting their bail conditions, court attendances and liaison with PSNI and Probation Officers. Educational and Fun activities are organised off site to broaden experience and provide new interests for members.

LCCL will provide individual counselling, group work, educational workshops, art as therapy, activities and educational information and literature. Our vision is to provide a centre of excellence for after care services based in Downpatrick an area of high social deprivation and suicide rate to support our core aims with the object of achieving wellness and quality of life for those affected by mental ill health, addiction, social isolation and/or suicidal ideations. We review our aims, objectives and activities each year. The review looks at the success of projects and programmes for the outcomes of each element. The review also helps us ensure our aims, objectives and activities remain focused on our stated purpose.

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 October 2023

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##### **Achievements and performance**

LCCL have continued to deliver BACP Counselling, Creative Therapy, Daily Lunch and Activities and developing innovative ways of providing services and ensuring that our participants are engaged and feel supported. We recognise that social connection and interaction is one of the strongest predictors of well-being, thus potentially impacting the mental health of a person.

Overall, we had a very successful reporting period. We achieved over and above all of our funder and organisational goals and saw increased attendances for all of our service provisions. We implemented an extensive renovation in response to the increased attendances; our manager completed The Level 4 Certificate and Extended Certificate in Providing Social Security Advice with Advice NI; The Manager and Lead Counsellor attended training courses to further their Continued Professional Development and remain updated on emerging works. During this reporting time, we maintained a minimum base of 17 regular volunteers in our shop and workshop, delivered training, support and engagement for our participants, assisted in reducing social isolation and food poverty, provided free and accessible on demand BACP counselling, and engaged with several partner agencies.

We were able to secure a new 5 year lease with our landlords at a reduced rent and are indebted for the help and advice of Mary Lou Press of Alexander Reid & Frazer who visited the premises and undertook negotiations with our landlord to help us renew our lease and secure a rent reduction for the period negotiated.

Our manager Ailish Teague and two participants attended the NVTV studios and featured in an interview recorded for the Robin Elliott show speaking about the services and benefits of LCCL & Pop up Art through the intervention of Conal Montgomery who continues to contribute to fundraising and raising the profile of our organisation.

In February, we commenced group recovery meetings, achieving 58 meetings over this period with attendances totaling 443 who have benefited from the groups. We were fortunate to be able to call on 8 guest speakers to share their stories of recovery and commitment to sobriety.

In April, LCCL celebrated 10 years of operation and Ailish and Manus Teague were presented with a weekend break from the participants past and present, volunteers and directors for their continued work and dedication to the organisation and the people we serve.

At our AGM, a motion of thanks was made to outgoing Chair Mrs Helene McGivern and our new Chair Mrs Dawn Beck was welcomed to the position. Helene McGivern was a popular and rigorous Chair who continues in her role as Trustee and provide guidance and support.

Our Cinema nights were a great success providing the opportunity for participants, volunteers, staff, and directors to engage socially outside of the project by attending 4 selected movies at private screenings in Newcastle Community Cinema all featuring aspects of addiction and mental health which both educated and resonated with the attendees.

Our suggestion to complete an extensive renovation project in our premises to accommodate increased attendances and provide a safer and more accessible workshop was ratified by our Board of Trustees and a budget of £50,000 from LCCL free reserves and LFT Funding was set with a contingency fund of £10,000 from LCCL free reserves. Work commenced on the clearing out of previously redundant space on the 18th of September and Fit Out work began on 3rd October. The renovations completed had to make use of the contingency figures due to increasing demands from Building Control. The premises were reopened for participant attendance on 24th October to allow participants to familiarise themselves with the new layout before our scheduled annual Halloween

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 October 2023

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holiday closure. Our participants were delighted with the new bright and spacious layout creating a warm and inviting atmosphere and a dedicated kitchen in which to better prepare our daily hot lunch provision.

Our management committee of directors, volunteers and staff have remained committed to the core values of our organisation, have tirelessly worked to create fundraising strategies and opportunities, to formulate volunteering roles and to work as ambassadors for the charity.

#### Service Provision

From 1 November 2022-31 October 2023 we were able to provide the following resources to our participants: - - 1211 In-person Counselling Sessions

- 4794 Day Project attendances facilitation
- 4500+ Hot lunches provided.
- 29 Christmas Food Parcels issued.
- 51 Christmas Dinners cooked and served at inhouse Christmas Party
- 92 Branded fleece-lined waterproof jackets issued.
- 92 Branded woollen hats issued.
- 92 Branded long sleeve t-shirts issued.
- 5 People assisted in successful applications for PiP award.
- 7 People registered homeless assisted in achieving accommodation.

From 1 November 2022 - 31 October 2023 we have continued to support our participants with our service delivery and activities achieving the following: - - 35 Volunteers comprising 17 key volunteers.- 3500 volunteering hours completed.

- 306 individual participants registered with Pop up Art.
- 230 persons availing of counselling.
- 443 attendances at 58 group recovery meetings
- 5 people completing Community Service Hours with LCCL.
- 4 participants completing the ASIST Suicide Intervention Course
- 4 Private Showings in Newcastle Community Showings featuring mental health themed movies for participants and supporters with 117 attendances in total. - 40 participants attending a Day Trip to explore our Shared History and enjoying a guided tour of Montalto House followed by Afternoon Tea.

#### Fundraising and Programmes

We continued to receive support from NIHE through Sustaining Tenancies, Homelessness Prevention and Cohesion Funding which assisted us by contributing towards Core Costs, Equipment, Wages, Counselling provision and Branded Workwear and from the Nationwide Community Grants which assisted by contributing towards Training, Materials, Rent and Staff, and The LFT Foundation which also contributed towards rent during this financial period. The NIHE continue to be invaluable in support for our participants with housing needs and to our management team with advice and encouragement for our work in the area.

Our own fundraising efforts of Raffles, Annual Sponsored Walk and Table Quiz were heavily increased by the efforts of Conal Montgomery and Black Dog Moon who again organised The Cornerstone Festival in aid of LCCL and by The Handsome Princes who donated a fundraising night of 80s live music in Downpatrick.

We humbly thank each individual who has supported us by buying our upcycled furniture and helping to reduce the amount going to landfill as well as restoring confidence and building self-esteem in our participants who have hand painted our bespoke furniture. We thank everyone who has donated,

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 October 2023

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raised funds, and stopped by for a chat. We are indebted to your kindness which goes such a long way in reducing the stigma associated with mental illness and addiction.

#### Financial review

The financial statements are presented in the standard format required by the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 and cover the activities of LCCL. The statement of Financial Activities (SOFA) shows the gross income from all sources.

#### Overview

The charity showed a deficit of income over expenditure of £26,425 in the period for the year ended 31 October 2023. This performance was expected by the Board of Directors.

#### Incoming resources

Total incoming grant resources for the year were £88,183 and Public Donations total £11,541, incoming resources from charitable activities total £8,538. The charity is extremely grateful for the continued generosity of the local community and public particularly in these challenging times.

#### Direct charitable expenditure

Direct charitable expenditure has increased during the year by £51,246 to £202,994. Primarily due to increased costs of staffing and major repair work carried out to the premises.

#### Governance costs

The administration costs of running the charity were £4,845 in 2022/23.

#### Balance Sheet

Net funds at £93,325 as at 31 October 2023.

#### Reserves Policy

The reserves policy was agreed following an analysis of the following four factors:- Forecasts for levels of income in future years taking into account the reliability of each source of income and the prospect of opening up new sources - Forecasts for expenditure in the future years on the basis of planned activity - Analysis of any future needs, opportunities, contingencies or risks, the effects of which are not likely to be met out of income if and when they arise; and - Assessment of the likelihood of each of those needs and risks materialising and the potential consequences of the charity not being able to meet them. The charity's policy is to maintain a level of reserves which meets the needs of the charity both at the current time and for the foreseeable future. Free reserves are its total funds excluding restricted funds, designated funds, or income funds which can only be released by disposing of fixed assets held for charity use.

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2023

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#### Plans for future periods

Life Change Changes Lives will continue to;

- Provide a frontline aftercare service.
- Deliver a service that no other organisation suitably addresses in the area and surrounding districts.
- Provide a service in an area where no other organisation provides a similar service.

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 28/05/24 and signed on behalf of the board of trustees by:



Mr Casement  
Trustee



Mr Beckett  
Trustee

# Life Change Changes Lives

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Life Change Changes Lives

Year ended 31 October 2023

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I report to the trustees on my examination of the financial statements of Life Change Changes Lives ('the charity') for the year ended 31 October 2023.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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 the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

#### Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Niall Farrell FCA  
Independent Examiner

Farrell Accountants Limited  
16 Upper Square  
Castlewellan  
Co Down  
BT31 9DD

# Life Change Changes Lives

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	20,454	87,808	108,262	125,095
Charitable activities	6	68,307	–	68,307	44,478
<b>Total income</b>		<u>88,761</u>	<u>87,808</u>	<u>176,569</u>	<u>169,573</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	45,554	73,558	119,113	109,975
Costs of other trading activities	8	62,729	375	63,104	25,057
Expenditure on charitable activities	9,10	20,778	–	20,777	16,716
<b>Total expenditure</b>		<u>129,061</u>	<u>73,933</u>	<u>202,994</u>	<u>151,748</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(40,300)</u>	<u>13,875</u>	<u>(26,425)</u>	<u>17,825</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		104,958	14,792	119,750	101,925
<b>Total funds carried forward</b>		<u>64,658</u>	<u>28,667</u>	<u>93,325</u>	<u>119,750</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 17 form part of these financial statements.

# Life Change Changes Lives

## Company Limited by Guarantee

### Statement of Financial Position

31 October 2023

	Note	2023		2022
		£	£	£
<b>Current assets</b>				
Cash at bank and in hand		<u>93,325</u>		<u>119,750</u>
<b>Net current assets</b>			<u>93,325</u>	<u>119,750</u>
<b>Total assets less current liabilities</b>			<u>93,325</u>	<u>119,750</u>
<b>Funds of the charity</b>				
Restricted funds			28,667	14,791
Unrestricted funds			<u>64,658</u>	<u>104,959</u>
<b>Total charity funds</b>	<b>15</b>		<u>93,325</u>	<u>119,750</u>

For the year ending 31 October 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 28/05/24, and are signed on behalf of the board by:

  
Mr Casement  
Trustee

  
Mr Beckett  
Trustee

The notes on pages 11 to 17 form part of these financial statements.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 October 2023

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 41 Market Street, Downpatrick, Co Down, BT30 6LP.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows: No judgements having a significant effect on the amounts recognised in the financial statements were made during the year.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows: No assumptions and estimates having a significant risk of material adjustment on the amounts recognised in the financial statements were made during the year.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

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#### 3. Accounting policies *(continued)*

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2023

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#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship (see hedge accounting policy).

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2023

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#### 4. Limited by guarantee

Every member promises, if the company is dissolved while he, she or it is a member or within twelve months after he, she or it ceases to be a member, to contribute such sum (not exceeding £1) as may be demanded of him, her or it towards the payment of the debts and liabilities of the company incurred before he, she or it ceases to be a member, and of the costs, charges and expenses of winding up, and the adjustment of the rights of the contributions among themselves.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	11,541	–	11,541
Fundraising	8,538	–	8,538
Other Income	–	–	–
<b>Grants</b>			
Grants	375	87,808	88,183
	<u>20,454</u>	<u>87,808</u>	<u>108,262</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	8,618	–	8,618
Fundraising	4,099	–	4,099
Other Income	931	–	931
<b>Grants</b>			
Grants	64,580	46,867	111,447
	<u>78,228</u>	<u>46,867</u>	<u>125,095</u>

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sale of goods/services as part of direct charitable activities	<u>68,307</u>	<u>68,307</u>	<u>44,478</u>	<u>44,478</u>

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# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

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#### 7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Grants receivable	<u>45,554</u>	<u>73,558</u>	<u>119,113</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Grants receivable	<u>62,341</u>	<u>47,635</u>	<u>109,975</u>

#### 8. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of other trading activities - Shop costs	<u>62,729</u>	<u>375</u>	<u>63,104</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of other trading activities - Shop costs	<u>22,565</u>	<u>2,492</u>	<u>25,057</u>

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
General running costs	15,932	–	15,932
Support costs	<u>4,846</u>	<u>–</u>	<u>4,845</u>
	<u>20,778</u>	<u>–</u>	<u>20,777</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
General running costs	11,982	376	12,357
Support costs	<u>4,357</u>	<u>–</u>	<u>4,359</u>
	<u>16,339</u>	<u>376</u>	<u>16,716</u>

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# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
General running costs	15,932	–	15,932	12,357
Governance costs	–	4,845	4,845	4,359
	<u>15,932</u>	<u>4,845</u>	<u>20,777</u>	<u>16,716</u>

#### 11. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,000</u>	<u>1,000</u>

#### 12. Staff costs

The average head count of employees during the year was 3 (2022: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff - type 1	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 14. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,457 (2022: £5,859).

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

#### Year ended 31 October 2023

##### 15. Analysis of charitable funds

###### Unrestricted funds

	At 1 November 2 022	Income £	Expenditure £	At 31 October 2 023
General funds	<u>104,958</u>	<u>88,761</u>	<u>(129,061)</u>	<u>64,658</u>

	At 1 November 2 021	Income £	Expenditure £	At 31 October 20 22
General funds	<u>83,498</u>	<u>122,706</u>	<u>(101,245)</u>	<u>104,959</u>

###### Restricted funds

	At 1 November 2 022	Income £	Expenditure £	At 31 October 2 023
Restricted funds	<u>14,792</u>	<u>87,808</u>	<u>(73,933)</u>	<u>28,667</u>

	At 1 November 2 021	Income £	Expenditure £	At 31 October 20 22
Restricted funds	<u>18,427</u>	<u>46,867</u>	<u>(50,503)</u>	<u>14,791</u>

##### 16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	<u>64,658</u>	<u>28,667</u>	<u>93,325</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	<u>104,959</u>	<u>14,791</u>	<u>119,750</u>



**Life Change Changes Lives**

Northern Ireland - Charity number 106299

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# Accounts

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COMPANY REGISTRATION NUMBER: NI634486  
CHARITY REGISTRATION NUMBER: 106299

**Life Change Changes Lives**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 October 2022**

**NIALL FARRELL FCA**  
Chartered accountants  
Farrell Accountants Limited  
16 Upper Square  
Castlewellan  
Co Down  
BT31 9DD

# **Life Change Changes Lives**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 October 2022**

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	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>8</b>
Statement of financial activities (including income and expenditure account)	<b>9</b>
Statement of financial position	<b>10</b>
Notes to the financial statements	<b>11</b>

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# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 October 2022

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 October 2022.

#### Reference and administrative details

**Registered charity name** Life Change Changes Lives

**Charity registration number** 106299

**Company registration number** NI634486

**Principal office and registered office** 41 Market Street  
Downpatrick  
Co Down  
BT30 6LP

#### The trustees

Mrs Beck  
Mrs Looby  
Mr Casement  
Mr Devon  
Mrs McGivern  
Mrs Leach  
Mr Beckett  
Ms Hood  
Mr McGrath  
Ms Trimble  
Mr Martin

(Appointed 6 August 2022)

**Independent examiner** Niall Farrell FCA  
Farrell Accountants Limited  
16 Upper Square  
Castlewellan  
Co Down  
BT31 9DD

# **Life Change Changes Lives**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 October 2022**

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##### **Structure, governance and management**

The organisation is a Company Limited by Guarantee, not having a share capital and satisfies the criteria set out in Section 60 of the Companies Act 2006 whereby it is exempt from the use of the word "Limited" as part of the company name.

The company is governed by a Memorandum and Articles of Association. The liability of each member of the company is limited to a contribution, in the event of winding up the organisation, of an amount not exceeding £1.

The Directors have ultimate legal and financial responsibility for the affairs of LCCL, although the management of the organisation is delegated to the staff and volunteers, through the Chairperson and other Board Members. Staff/volunteer meetings are held on an ongoing basis usually twice monthly.

The Directors of the company at 31 October 2022, all of whom have been in office for the whole of the period ended on that date, unless otherwise stated, are listed below.

LCCL has an induction program for new directors in which directors are advised of their legal responsibility and requirements.

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2022

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#### Objectives and activities

In setting our objectives and planning our activities for the year the trustees gave careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

LCCL was registered with the Charity Commission NI on 23/5/2017 and operates its project Pop up Art as a social enterprise. The core activity of LCCL is providing aftercare non-residential services to support those affected by mental ill health, addiction, social isolation and/or suicidal ideations through the provision of counselling, art as therapy, social isolation and activity designed to increase the sense of wellbeing and increased capacity to make healthier lifestyle choices. LCCL is dedicated to the; - The advancement of health or the saving of lives - The advancement of citizenship or community development - The advancement of environmental protection or improvement- The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or another disadvantage

The charity manages the Project premises where Creative Therapy and Professional Counselling are provided for members of the community with mental health difficulties, addictions and those who suffer from social isolation. The service is provided within a safe and confidential therapeutic framework delivered by professionally qualified counsellors to all individuals without distinction of age, sex, sexual orientation, gender, race, religion and political or other opinion. Mental Health-related education courses are organised, particularly relating to Cognitive Behavioural Therapy (CBT) and Suicide Intervention; training and personal development and peer mentoring is provided by partner agencies in various venues. People from an offending background are encouraged in meeting their bail conditions, court attendances and liaison with PSNI and Probation Officers. Educational and Fun activities are organised off site to broaden experience and provide new interests for members.

LCCL will provide individual counselling, group work, educational workshops, art as therapy, activities and educational information and literature. Our vision is to provide a centre of excellence for after care services based in Downpatrick an area of high social deprivation and suicide rate to support our core aims with the object of achieving wellness and quality of life for those affected by mental ill health, addiction, social isolation and/or suicidal ideations. We review our aims, objectives and activities each year. The review looks at the success of projects and programmes for the outcomes of each element. The review also helps us ensure our aims, objectives and activities remain focused on our stated purpose.

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2022

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#### Achievements and performance

Social connection and interaction remain one of the strongest predictors of well-being which potentially impact the mental health of a person and so we commenced this financial year continuing to provide RBACP Counselling, Creative Therapy, Training, and daily lunch provision for all those who attend. November commenced with a visit from the NIHE Chairman Dr Peter Roberts to our project and service provision offering the opportunity to talk to our participants, volunteers and staff and establishing partnership working with NIHE on an ongoing basis. We also enjoyed visits from NIHE Social Enterprise Team Michael Parker providing insight and advice for our Social Enterprise Shop and Café. Our Project Manager also commenced Level 4 Certificate and Extended Certificate in Providing Social Security Advice so that we can better assist our participants in these areas.

With economic downturn and reflective of our service provision to the most marginalised people in this area of social deprivation, we were able to provide Food Hampers and Turkey & Hams to assist those most in need at the Christmas period and participants enjoyed an outing for Christmas Lunch with our volunteers being rewarded for their efforts with a Christmas Dinner in SERC restaurant. PHA funding of our Walk and Talk also enabled us to distribute T-Shirts, Backpacks and Water Bottles with NIHE funding enabling us to distribute a further 80 branded T-Shirts, Caps/Beanies. Further donations contributed 34 Pyjamas parcels and 15 Toiletries parcels to help those in food poverty and restricted income.

In January we were able to recommence training with Makaton Level 2 to better enable us to communicate with hearing impaired and those with communication impairment and also commenced skills enhancement training through a series of Portrait Painting and Landscape Painting Classes facilitated by Artists Ciaran Harper & Duxy Leahy which increased confidence and introduced mindfulness awareness in the activity of painting. February began with the opening of 'The Social Café' creating one full-time and one part-time job which provides a welcome oasis in the centre of town for those who want a warm and welcoming environment to have a chat and enjoy a light lunch served by our lovely staff, and continued with further training in Makaton Level 2 and art classes, and we facilitated a School Eco Awareness Visit for students wishing to learn more about our contribution to the circular economy and our objectives of reducing landfill and how we help to achieve this. In March and with PHA funding we were able to treat our Walk and Talk enthusiasts to entrance fees of Montalto Estate with a lovely lunch in the restaurant afterwards. In September we enjoyed a visit to Ballydugan Medieval Village for demonstrations on the Viking way of life with archery, axe throwing, cookery, crafts and storytelling with a lovely afternoon tea provided afterwards in the Viking Great Hall.

In April we showcased our project via Webex videochat platform to NIHE Sustaining Tenancies Online Forum and provided information stands in St Patrick's Square, Downpatrick. May saw us participate in an Online round table talking about Domestic Abuse and at NMADD event providing feedback from participants on our projects and service provision; and in June we participated in a Community Engagement Programme in Community Arts Belfast partnership.

We enjoyed 36 Walk and Talk Sessions over the year totalling 519 attendances averaging 14 people per walk to a variety of venues including Tievenadarragh Woods, Glasswater Woods, The Quoile, Newcastle Promenade, Tipperary Woods, Killough Rope Walk and Coastguard Walk, Loughmoney, Montalto Estate, Keel Point, Tobermhuire, Million Tree Walk, Castlewellan Forest Park, Murlough and Tollymore Forest Park.

We thank each and every one of our volunteers, sponsors, funders, participants, directors, and staff without whom the whole enterprise would cease to exist. Our participants and their families have provided such peer support and encouragement to each other that our benefits stretch well beyond the four walls of our premises. Our management committee of directors, volunteers and staff have

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 October 2022

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remained committed to the core values of our organisation, have tirelessly worked to create fundraising strategies and opportunities, to formulate volunteering roles and to work as ambassadors for the charity.

#### Service Provision

From 1 November 2021 - 31 October 2022 we were able to provide the following resources to our participants: - 594 In-person Counselling Sessions

- 36 Walk and Talk sessions totalling 519 attendances.
- 4195 Day Project attendances
- 21 Food Parcels issued.
- 27 Turkey Parcels issued.
- 10 Ham Parcels issued.
- 15 Toiletries Parcels issued.
- 34 Pyjamas Parcels issued.
- 35 Christmas Dinners cooked and served.
- 120 Branded t-shirts issued.
- 40 Water bottles issued.
- 40 Backpacks issued.
- 80 Caps/Beanies issued.
- 24 people trained in Makaton Level 2
- 11 people completing 6 x Portrait Painting Classes facilitated by Artist Ciaran Harper- 16 people completing 6 x Landscape Painting Classes facilitated by Artist Duxy Leahy- 38 people attended Montalto Estate, Ballynahinch for a walk in the grounds and lunch.- 34 people attended Ballydugan Medieval Village for demonstrations on Viking life and afterwards enjoying afternoon tea.

Over the financial year we had a footfall of 4195 to our Pop up Art project, cooked and served approximately 4500 hot lunches, accommodated 594 individual one2one counselling sessions outside of our participant counselling.

#### Fundraising and Programmes

Local Musician Conal Montgomery chose our charity to benefit from a charity event he organised 'The Corner Stone Fest' in Killyleagh featuring acts which he had mentored and promoted to a huge and engaging audience for which we remain honoured and exceptionally grateful. All proceeds are invested into our continued service provision to help those affected by mental illness and/or addiction, social isolation, and suicidal ideations.

We received support from the LFT foundation, PHA who helped support our Walk and Talk initiative, NIHE Sustaining Tenancies Fund, TESCO Community Fund, PBNI, Ulster Community Fund, LTC Charitable Trust, FSD Grant, Nationwide Charities Trust, Groundwork, NMADDC PCSP Funding and NIHE Homelessness Prevention Fund. We were also helped financially with a business Donor who wishes to remain anonymous but who has been instrumental in contributing to the service provision and wellbeing of our participants.

We humbly thank each individual who has supported us by buying our upcycled furniture and helping to reduce the amount going to landfill as well as restoring confidence and building self-esteem in our participants who have hand painted our bespoke furniture. We thank everyone who has donated, raised funds, and stopped by for a chat. We are indebted to your kindness which goes such a long way in reducing the stigma associated with mental illness and addiction.

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2022

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#### Financial review

The financial statements are presented in the standard format required by the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 and cover the activities of LCCL. The statement of Financial Activities (SOFA) shows the gross income from all sources.

#### Overview

Our main source of funds this year has been grants, donations, social enterprise sales and fundraising. We use general funds to subsidise premises costs, service and activity costs and hope to raise a restricted fund to subsidise premises, service, and activity costs for individuals in the event of funding being unavailable. The majority of unrestricted income is applied to the project related activity. With the main costs incurred being, rent, heat, light, repairs and activities, Staff costs and transport costs. The charity showed a surplus of income of £17,825 in the period for the year ended 31 October 2022. This performance was expected by the Board of Directors.

#### Incoming resources

Total incoming grant resources for the year were £111,447 and Public Donations total £8,618 Incoming resources from charitable activities total £48,570. The charity is extremely grateful for the continued generosity of the local community and public particularly in these challenging times.

#### Direct charitable expenditure

Direct charitable expenditure has increased during the year by £46,124 to £151,748. Primarily due to increased costs of staffing and establishment.

#### Governance costs

The administration costs of running the charity were £4,359 in 2021/22.

#### Balance Sheet

Net funds at £119,750 as at 31 October 2022.

#### Reserves Policy

The reserves policy was agreed following an analysis of the following four factors: " Forecasts for levels of income in future years taking into account the reliability of each source of income and the prospect of opening up new sources " Forecasts for expenditure in the future years on the basis of planned activity " Analysis of any future needs, opportunities, contingencies or risks, the effects of which are not likely to be met out of income if and when they arise; and " Assessment of the likelihood of each of those needs and risks materialising and the potential consequences of the charity not being able to meet them. The charity's policy is to maintain a level of reserves which meets the needs of the charity both at the current time and for the foreseeable future. Free reserves are its total funds excluding restricted funds, designated funds, or income funds which can only be released by disposing of fixed assets held for charity use.

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2022

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#### Plans for future periods

Life Change Changes Lives will continue to;

- Provide a frontline aftercare service

- Deliver a service that no other organisation suitably addresses in the area and surrounding districts- Provide a service in an area where no other organisation provides a similar service.- The coming year will see a continued emphasis on the existing service provision and other structured activities to build and deepen the confidence and capability of our participants. - Due to increased demand for our services, we hope to begin work to increase our workshop and therefore capacity for participants of our Pop up Art Project, increase existing shop floor area to increase revenue and opportunities for volunteering and training, and renovate our office and counselling rooms. This work will depend on available unrestricted funds and timescale involved.

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 22 May 2023 and signed on behalf of the board of trustees by:

Mr Casement  
Trustee



Mrs McGivern  
Trustee



# Life Change Changes Lives

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Life Change Changes Lives

Year ended 31 October 2022

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I report to the trustees on my examination of the financial statements of Life Change Changes Lives ('the charity') for the year ended 31 October 2022.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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 the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

#### Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Niall Farrell FCA  
Independent Examiner

Farrell Accountants Limited  
16 Upper Square  
Castlewellan  
Co Down  
BT31 9DD

# Life Change Changes Lives

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	78,228	46,867	125,095	125,291
Charitable activities	6	44,478	–	44,478	8,491
<b>Total income</b>		<u>122,706</u>	<u>46,867</u>	<u>169,573</u>	<u>133,782</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	62,341	47,635	109,975	81,181
Costs of other trading activities	8	22,565	2,492	25,057	9,208
Expenditure on charitable activities	9,10	16,339	376	16,716	15,235
<b>Total expenditure</b>		<u>101,245</u>	<u>50,503</u>	<u>151,748</u>	<u>105,624</u>
<b>Net income and net movement in funds</b>		<u>21,461</u>	<u>(3,636)</u>	<u>17,825</u>	<u>28,158</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		83,498	18,427	101,925	73,767
<b>Total funds carried forward</b>		<u>104,959</u>	<u>14,791</u>	<u>119,750</u>	<u>101,925</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 17 form part of these financial statements.

# Life Change Changes Lives

## Company Limited by Guarantee

### Statement of Financial Position

31 October 2022

	Note	2022 £	£	2021 £
<b>Current assets</b>				
Cash at bank and in hand		119,750		101,925
<b>Net current assets</b>			119,750	101,925
<b>Total assets less current liabilities</b>			119,750	101,925
<b>Funds of the charity</b>				
Restricted funds			14,791	18,427
Unrestricted funds			104,959	83,498
<b>Total charity funds</b>	15		119,750	101,925

For the year ending 31 October 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 22 May 2023, and are signed on behalf of the board by:

Mr Casement  
Trustee



Mrs McGivern  
Trustee



The notes on pages 11 to 17 form part of these financial statements.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 October 2022

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 41 Market Street, Downpatrick, Co Down, BT30 6LP.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows: No judgements having a significant effect on the amounts recognised in the financial statements were made during the year.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows: No assumptions and estimates having a significant risk of material adjustment on the amounts recognised in the financial statements were made during the year.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2022

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#### 3. Accounting policies *(continued)*

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2022

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#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship (see hedge accounting policy).

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

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#### 4. Limited by guarantee

Every member promises, if the company is dissolved while he, she or it is a member or within twelve months after he, she or it ceases to be a member, to contribute such sum (not exceeding £1) as may be demanded of him, her or it towards the payment of the debts and liabilities of the company incurred before he, she or it ceases to be a member, and of the costs, charges and expenses of winding up, and the adjustment of the rights of the contributions among themselves.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	8,618	–	8,618
Fundraising	4,099	–	4,099
Other Income	931	–	931
<b>Grants</b>			
Grants	64,580	46,867	111,447
	<u>78,228</u>	<u>46,867</u>	<u>125,095</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	4,728	–	4,728
Fundraising	6,923	–	6,923
Other Income	–	–	–
<b>Grants</b>			
Grants	70,662	42,978	113,640
	<u>82,313</u>	<u>42,978</u>	<u>125,291</u>

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Sale of goods/services as part of direct charitable activities	<u>44,478</u>	<u>44,478</u>	<u>8,491</u>	<u>8,491</u>

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# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

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#### 7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Grants receivable	<u>62,341</u>	<u>47,635</u>	<u>109,975</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Grants receivable	<u>38,139</u>	<u>43,042</u>	<u>81,181</u>

#### 8. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of other trading activities - Shop costs	<u>22,565</u>	<u>2,492</u>	<u>25,057</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of other trading activities - Shop costs	<u>7,380</u>	<u>1,828</u>	<u>9,208</u>

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
General running costs	11,982	376	12,357
Support costs	<u>4,357</u>	<u>—</u>	<u>4,359</u>
	<u>16,339</u>	<u>376</u>	<u>16,716</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
General running costs	11,536	—	11,536
Support costs	<u>467</u>	<u>3,232</u>	<u>3,699</u>
	<u>12,003</u>	<u>3,232</u>	<u>15,235</u>

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# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

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#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
General running costs	12,357	–	12,357	11,536
Governance costs	–	4,359	4,359	3,699
	<u>12,357</u>	<u>4,359</u>	<u>16,716</u>	<u>15,235</u>

#### 11. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,000</u>	<u>1,000</u>

#### 12. Staff costs

The average head count of employees during the year was 3 (2021: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff - type 1	<u>3</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 14. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,859 (2021: £3,407).

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2022

#### 15. Analysis of charitable funds

##### Unrestricted funds

	At 1 November 2 021	Income £	Expenditure £	At 31 October 2 022
General funds	83,498	122,706	(101,245)	104,959

	At 1 November 2 020	Income £	Expenditure £	At 31 October 20 21
General funds	50,216	90,804	(57,522)	83,498

##### Restricted funds

	At 1 November 2 021	Income £	Expenditure £	At 31 October 2 022
Restricted Fund 1 - desc in a/cs	18,427	46,867	(50,503)	14,791

	At 1 November 2 020	Income £	Expenditure £	At 31 October 20 21
Restricted Fund 1 - desc in a/cs	23,551	42,978	(48,102)	18,427

#### 16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	104,959	14,791	119,750

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	83,498	18,427	101,925

**Life Change Changes Lives**

Northern Ireland - Charity number 106299

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# Annual report

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COMPANY REGISTRATION NUMBER: NI634486  
CHARITY REGISTRATION NUMBER: 106299

**Life Change Changes Lives**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 October 2022**

**NIALL FARRELL FCA**  
Chartered accountants  
Farrell Accountants Limited  
16 Upper Square  
Castlewellan  
Co Down  
BT31 9DD

# **Life Change Changes Lives**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 October 2022**

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	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>8</b>
Statement of financial activities (including income and expenditure account)	<b>9</b>
Statement of financial position	<b>10</b>
Notes to the financial statements	<b>11</b>

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# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

#### Year ended 31 October 2022

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 October 2022.

#### Reference and administrative details

**Registered charity name** Life Change Changes Lives

**Charity registration number** 106299

**Company registration number** NI634486

**Principal office and registered office** 41 Market Street  
Downpatrick  
Co Down  
BT30 6LP

#### The trustees

Mrs Beck  
Mrs Looby  
Mr Casement  
Mr Devon  
Mrs McGivern  
Mrs Leach  
Mr Beckett  
Ms Hood  
Mr McGrath  
Ms Trimble  
Mr Martin

(Appointed 6 August 2022)

**Independent examiner** Niall Farrell FCA  
Farrell Accountants Limited  
16 Upper Square  
Castlewellan  
Co Down  
BT31 9DD

# **Life Change Changes Lives**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 October 2022**

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##### **Structure, governance and management**

The organisation is a Company Limited by Guarantee, not having a share capital and satisfies the criteria set out in Section 60 of the Companies Act 2006 whereby it is exempt from the use of the word "Limited" as part of the company name.

The company is governed by a Memorandum and Articles of Association. The liability of each member of the company is limited to a contribution, in the event of winding up the organisation, of an amount not exceeding £1.

The Directors have ultimate legal and financial responsibility for the affairs of LCCL, although the management of the organisation is delegated to the staff and volunteers, through the Chairperson and other Board Members. Staff/volunteer meetings are held on an ongoing basis usually twice monthly.

The Directors of the company at 31 October 2022, all of whom have been in office for the whole of the period ended on that date, unless otherwise stated, are listed below.

LCCL has an induction program for new directors in which directors are advised of their legal responsibility and requirements.

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 October 2022

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##### Objectives and activities

In setting our objectives and planning our activities for the year the trustees gave careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

LCCL was registered with the Charity Commission NI on 23/5/2017 and operates its project Pop up Art as a social enterprise. The core activity of LCCL is providing aftercare non-residential services to support those affected by mental ill health, addiction, social isolation and/or suicidal ideations through the provision of counselling, art as therapy, social isolation and activity designed to increase the sense of wellbeing and increased capacity to make healthier lifestyle choices. LCCL is dedicated to the; - The advancement of health or the saving of lives - The advancement of citizenship or community development - The advancement of environmental protection or improvement- The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or another disadvantage

The charity manages the Project premises where Creative Therapy and Professional Counselling are provided for members of the community with mental health difficulties, addictions and those who suffer from social isolation. The service is provided within a safe and confidential therapeutic framework delivered by professionally qualified counsellors to all individuals without distinction of age, sex, sexual orientation, gender, race, religion and political or other opinion. Mental Health-related education courses are organised, particularly relating to Cognitive Behavioural Therapy (CBT) and Suicide Intervention; training and personal development and peer mentoring is provided by partner agencies in various venues. People from an offending background are encouraged in meeting their bail conditions, court attendances and liaison with PSNI and Probation Officers. Educational and Fun activities are organised off site to broaden experience and provide new interests for members.

LCCL will provide individual counselling, group work, educational workshops, art as therapy, activities and educational information and literature. Our vision is to provide a centre of excellence for after care services based in Downpatrick an area of high social deprivation and suicide rate to support our core aims with the object of achieving wellness and quality of life for those affected by mental ill health, addiction, social isolation and/or suicidal ideations. We review our aims, objectives and activities each year. The review looks at the success of projects and programmes for the outcomes of each element. The review also helps us ensure our aims, objectives and activities remain focused on our stated purpose.

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2022

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#### Achievements and performance

Social connection and interaction remain one of the strongest predictors of well-being which potentially impact the mental health of a person and so we commenced this financial year continuing to provide RBACP Counselling, Creative Therapy, Training, and daily lunch provision for all those who attend. November commenced with a visit from the NIHE Chairman Dr Peter Roberts to our project and service provision offering the opportunity to talk to our participants, volunteers and staff and establishing partnership working with NIHE on an ongoing basis. We also enjoyed visits from NIHE Social Enterprise Team Michael Parker providing insight and advice for our Social Enterprise Shop and Café. Our Project Manager also commenced Level 4 Certificate and Extended Certificate in Providing Social Security Advice so that we can better assist our participants in these areas.

With economic downturn and reflective of our service provision to the most marginalised people in this area of social deprivation, we were able to provide Food Hampers and Turkey & Hams to assist those most in need at the Christmas period and participants enjoyed an outing for Christmas Lunch with our volunteers being rewarded for their efforts with a Christmas Dinner in SERC restaurant. PHA funding of our Walk and Talk also enabled us to distribute T-Shirts, Backpacks and Water Bottles with NIHE funding enabling us to distribute a further 80 branded T-Shirts, Caps/Beanies. Further donations contributed 34 Pyjamas parcels and 15 Toiletries parcels to help those in food poverty and restricted income.

In January we were able to recommence training with Makaton Level 2 to better enable us to communicate with hearing impaired and those with communication impairment and also commenced skills enhancement training through a series of Portrait Painting and Landscape Painting Classes facilitated by Artists Ciaran Harper & Duxy Leahy which increased confidence and introduced mindfulness awareness in the activity of painting. February began with the opening of 'The Social Café' creating one full-time and one part-time job which provides a welcome oasis in the centre of town for those who want a warm and welcoming environment to have a chat and enjoy a light lunch served by our lovely staff, and continued with further training in Makaton Level 2 and art classes, and we facilitated a School Eco Awareness Visit for students wishing to learn more about our contribution to the circular economy and our objectives of reducing landfill and how we help to achieve this. In March and with PHA funding we were able to treat our Walk and Talk enthusiasts to entrance fees of Montalto Estate with a lovely lunch in the restaurant afterwards. In September we enjoyed a visit to Ballydugan Medieval Village for demonstrations on the Viking way of life with archery, axe throwing, cookery, crafts and storytelling with a lovely afternoon tea provided afterwards in the Viking Great Hall.

In April we showcased our project via Webex videochat platform to NIHE Sustaining Tenancies Online Forum and provided information stands in St Patrick's Square, Downpatrick. May saw us participate in an Online round table talking about Domestic Abuse and at NMADD event providing feedback from participants on our projects and service provision; and in June we participated in a Community Engagement Programme in Community Arts Belfast partnership.

We enjoyed 36 Walk and Talk Sessions over the year totalling 519 attendances averaging 14 people per walk to a variety of venues including Tievenadarragh Woods, Glasswater Woods, The Quoile, Newcastle Promenade, Tipperary Woods, Killough Rope Walk and Coastguard Walk, Loughmoney, Montalto Estate, Keel Point, Tobermhuire, Million Tree Walk, Castlewellan Forest Park, Murlough and Tollymore Forest Park.

We thank each and every one of our volunteers, sponsors, funders, participants, directors, and staff without whom the whole enterprise would cease to exist. Our participants and their families have provided such peer support and encouragement to each other that our benefits stretch well beyond the four walls of our premises. Our management committee of directors, volunteers and staff have

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 October 2022

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remained committed to the core values of our organisation, have tirelessly worked to create fundraising strategies and opportunities, to formulate volunteering roles and to work as ambassadors for the charity.

#### Service Provision

From 1 November 2021 - 31 October 2022 we were able to provide the following resources to our participants: - 594 In-person Counselling Sessions

- 36 Walk and Talk sessions totalling 519 attendances.
- 4195 Day Project attendances
- 21 Food Parcels issued.
- 27 Turkey Parcels issued.
- 10 Ham Parcels issued.
- 15 Toiletries Parcels issued.
- 34 Pyjamas Parcels issued.
- 35 Christmas Dinners cooked and served.
- 120 Branded t-shirts issued.
- 40 Water bottles issued.
- 40 Backpacks issued.
- 80 Caps/Beanies issued.
- 24 people trained in Makaton Level 2
- 11 people completing 6 x Portrait Painting Classes facilitated by Artist Ciaran Harper- 16 people completing 6 x Landscape Painting Classes facilitated by Artist Duxy Leahy- 38 people attended Montalto Estate, Ballynahinch for a walk in the grounds and lunch.- 34 people attended Ballydugan Medieval Village for demonstrations on Viking life and afterwards enjoying afternoon tea.

Over the financial year we had a footfall of 4195 to our Pop up Art project, cooked and served approximately 4500 hot lunches, accommodated 594 individual one2one counselling sessions outside of our participant counselling.

#### Fundraising and Programmes

Local Musician Conal Montgomery chose our charity to benefit from a charity event he organised 'The Corner Stone Fest' in Killyleagh featuring acts which he had mentored and promoted to a huge and engaging audience for which we remain honoured and exceptionally grateful. All proceeds are invested into our continued service provision to help those affected by mental illness and/or addiction, social isolation, and suicidal ideations.

We received support from the LFT foundation, PHA who helped support our Walk and Talk initiative, NIHE Sustaining Tenancies Fund, TESCO Community Fund, PBNI, Ulster Community Fund, LTC Charitable Trust, FSD Grant, Nationwide Charities Trust, Groundwork, NMADDC PCSP Funding and NIHE Homelessness Prevention Fund. We were also helped financially with a business Donor who wishes to remain anonymous but who has been instrumental in contributing to the service provision and wellbeing of our participants.

We humbly thank each individual who has supported us by buying our upcycled furniture and helping to reduce the amount going to landfill as well as restoring confidence and building self-esteem in our participants who have hand painted our bespoke furniture. We thank everyone who has donated, raised funds, and stopped by for a chat. We are indebted to your kindness which goes such a long way in reducing the stigma associated with mental illness and addiction.

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2022

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#### Financial review

The financial statements are presented in the standard format required by the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 and cover the activities of LCCL. The statement of Financial Activities (SOFA) shows the gross income from all sources.

#### Overview

Our main source of funds this year has been grants, donations, social enterprise sales and fundraising. We use general funds to subsidise premises costs, service and activity costs and hope to raise a restricted fund to subsidise premises, service, and activity costs for individuals in the event of funding being unavailable. The majority of unrestricted income is applied to the project related activity. With the main costs incurred being, rent, heat, light, repairs and activities, Staff costs and transport costs. The charity showed a surplus of income of £17,825 in the period for the year ended 31 October 2022. This performance was expected by the Board of Directors.

#### Incoming resources

Total incoming grant resources for the year were £111,447 and Public Donations total £8,618 Incoming resources from charitable activities total £48,570. The charity is extremely grateful for the continued generosity of the local community and public particularly in these challenging times.

#### Direct charitable expenditure

Direct charitable expenditure has increased during the year by £46,124 to £151,748. Primarily due to increased costs of staffing and establishment.

#### Governance costs

The administration costs of running the charity were £4,359 in 2021/22.

#### Balance Sheet

Net funds at £119,750 as at 31 October 2022.

#### Reserves Policy

The reserves policy was agreed following an analysis of the following four factors: " Forecasts for levels of income in future years taking into account the reliability of each source of income and the prospect of opening up new sources " Forecasts for expenditure in the future years on the basis of planned activity " Analysis of any future needs, opportunities, contingencies or risks, the effects of which are not likely to be met out of income if and when they arise; and " Assessment of the likelihood of each of those needs and risks materialising and the potential consequences of the charity not being able to meet them. The charity's policy is to maintain a level of reserves which meets the needs of the charity both at the current time and for the foreseeable future. Free reserves are its total funds excluding restricted funds, designated funds, or income funds which can only be released by disposing of fixed assets held for charity use.

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2022

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#### Plans for future periods

Life Change Changes Lives will continue to;

- Provide a frontline aftercare service
- Deliver a service that no other organisation suitably addresses in the area and surrounding districts- Provide a service in an area where no other organisation provides a similar service.- The coming year will see a continued emphasis on the existing service provision and other structured activities to build and deepen the confidence and capability of our participants. - Due to increased demand for our services, we hope to begin work to increase our workshop and therefore capacity for participants of our Pop up Art Project, increase existing shop floor area to increase revenue and opportunities for volunteering and training, and renovate our office and counselling rooms. This work will depend on available unrestricted funds and timescale involved.

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 22 May 2023 and signed on behalf of the board of trustees by:

Mr Casement  
Trustee



Mrs McGivern  
Trustee



# Life Change Changes Lives

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Life Change Changes Lives

Year ended 31 October 2022

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I report to the trustees on my examination of the financial statements of Life Change Changes Lives ('the charity') for the year ended 31 October 2022.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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 the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

#### Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Niall Farrell FCA  
Independent Examiner

Farrell Accountants Limited  
16 Upper Square  
Castlewellan  
Co Down  
BT31 9DD

# Life Change Changes Lives

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	78,228	46,867	125,095	125,291
Charitable activities	6	44,478	–	44,478	8,491
<b>Total income</b>		<u>122,706</u>	<u>46,867</u>	<u>169,573</u>	<u>133,782</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	62,341	47,635	109,975	81,181
Costs of other trading activities	8	22,565	2,492	25,057	9,208
Expenditure on charitable activities	9,10	16,339	376	16,716	15,235
<b>Total expenditure</b>		<u>101,245</u>	<u>50,503</u>	<u>151,748</u>	<u>105,624</u>
<b>Net income and net movement in funds</b>		<u>21,461</u>	<u>(3,636)</u>	<u>17,825</u>	<u>28,158</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		83,498	18,427	101,925	73,767
<b>Total funds carried forward</b>		<u>104,959</u>	<u>14,791</u>	<u>119,750</u>	<u>101,925</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 17 form part of these financial statements.

# Life Change Changes Lives

## Company Limited by Guarantee

### Statement of Financial Position

31 October 2022

	Note	2022 £	£	2021 £
<b>Current assets</b>				
Cash at bank and in hand		119,750		101,925
<b>Net current assets</b>			119,750	101,925
<b>Total assets less current liabilities</b>			119,750	101,925
<b>Funds of the charity</b>				
Restricted funds			14,791	18,427
Unrestricted funds			104,959	83,498
<b>Total charity funds</b>	15		119,750	101,925

For the year ending 31 October 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 22 May 2023, and are signed on behalf of the board by:

Mr Casement  
Trustee



Mrs McGivern  
Trustee



The notes on pages 11 to 17 form part of these financial statements.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 October 2022

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 41 Market Street, Downpatrick, Co Down, BT30 6LP.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows: No judgements having a significant effect on the amounts recognised in the financial statements were made during the year.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows: No assumptions and estimates having a significant risk of material adjustment on the amounts recognised in the financial statements were made during the year.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2022

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#### 3. Accounting policies *(continued)*

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2022

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#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship (see hedge accounting policy).

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

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#### 4. Limited by guarantee

Every member promises, if the company is dissolved while he, she or it is a member or within twelve months after he, she or it ceases to be a member, to contribute such sum (not exceeding £1) as may be demanded of him, her or it towards the payment of the debts and liabilities of the company incurred before he, she or it ceases to be a member, and of the costs, charges and expenses of winding up, and the adjustment of the rights of the contributions among themselves.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	8,618	–	8,618
Fundraising	4,099	–	4,099
Other Income	931	–	931
<b>Grants</b>			
Grants	64,580	46,867	111,447
	<u>78,228</u>	<u>46,867</u>	<u>125,095</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	4,728	–	4,728
Fundraising	6,923	–	6,923
Other Income	–	–	–
<b>Grants</b>			
Grants	70,662	42,978	113,640
	<u>82,313</u>	<u>42,978</u>	<u>125,291</u>

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Sale of goods/services as part of direct charitable activities	<u>44,478</u>	<u>44,478</u>	<u>8,491</u>	<u>8,491</u>

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# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

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#### 7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Grants receivable	<u>62,341</u>	<u>47,635</u>	<u>109,975</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Grants receivable	<u>38,139</u>	<u>43,042</u>	<u>81,181</u>

#### 8. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of other trading activities - Shop costs	<u>22,565</u>	<u>2,492</u>	<u>25,057</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of other trading activities - Shop costs	<u>7,380</u>	<u>1,828</u>	<u>9,208</u>

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
General running costs	11,982	376	12,357
Support costs	<u>4,357</u>	<u>—</u>	<u>4,359</u>
	<u>16,339</u>	<u>376</u>	<u>16,716</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
General running costs	11,536	—	11,536
Support costs	<u>467</u>	<u>3,232</u>	<u>3,699</u>
	<u>12,003</u>	<u>3,232</u>	<u>15,235</u>

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# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

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#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
General running costs	12,357	–	12,357	11,536
Governance costs	–	4,359	4,359	3,699
	<u>12,357</u>	<u>4,359</u>	<u>16,716</u>	<u>15,235</u>

#### 11. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,000</u>	<u>1,000</u>

#### 12. Staff costs

The average head count of employees during the year was 3 (2021: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff - type 1	<u>3</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 14. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,859 (2021: £3,407).

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2022

#### 15. Analysis of charitable funds

##### Unrestricted funds

	At 1 November 2 021	Income £	Expenditure £	At 31 October 2 022 £
General funds	83,498	122,706	(101,245)	104,959

	At 1 November 2 020	Income £	Expenditure £	At 31 October 20 21 £
General funds	50,216	90,804	(57,522)	83,498

##### Restricted funds

	At 1 November 2 021	Income £	Expenditure £	At 31 October 2 022 £
Restricted Fund 1 - desc in a/cs	18,427	46,867	(50,503)	14,791

	At 1 November 2 020	Income £	Expenditure £	At 31 October 20 21 £
Restricted Fund 1 - desc in a/cs	23,551	42,978	(48,102)	18,427

#### 16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	104,959	14,791	119,750

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	83,498	18,427	101,925

**Life Change Changes Lives**

Northern Ireland - Charity number 106299

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# Annual return

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COMPANY REGISTRATION NUMBER: NI634486  
CHARITY REGISTRATION NUMBER: 106299

**Life Change Changes Lives**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 October 2022**

**NIALL FARRELL FCA**  
Chartered accountants  
Farrell Accountants Limited  
16 Upper Square  
Castlewellan  
Co Down  
BT31 9DD

# **Life Change Changes Lives**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 October 2022**

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	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>8</b>
Statement of financial activities (including income and expenditure account)	<b>9</b>
Statement of financial position	<b>10</b>
Notes to the financial statements	<b>11</b>

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# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

#### Year ended 31 October 2022

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 October 2022.

#### Reference and administrative details

**Registered charity name** Life Change Changes Lives

**Charity registration number** 106299

**Company registration number** NI634486

**Principal office and registered office** 41 Market Street  
Downpatrick  
Co Down  
BT30 6LP

#### The trustees

Mrs Beck  
Mrs Looby  
Mr Casement  
Mr Devon  
Mrs McGivern  
Mrs Leach  
Mr Beckett  
Ms Hood  
Mr McGrath  
Ms Trimble  
Mr Martin

(Appointed 6 August 2022)

**Independent examiner** Niall Farrell FCA  
Farrell Accountants Limited  
16 Upper Square  
Castlewellan  
Co Down  
BT31 9DD

# **Life Change Changes Lives**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 October 2022**

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##### **Structure, governance and management**

The organisation is a Company Limited by Guarantee, not having a share capital and satisfies the criteria set out in Section 60 of the Companies Act 2006 whereby it is exempt from the use of the word "Limited" as part of the company name.

The company is governed by a Memorandum and Articles of Association. The liability of each member of the company is limited to a contribution, in the event of winding up the organisation, of an amount not exceeding £1.

The Directors have ultimate legal and financial responsibility for the affairs of LCCL, although the management of the organisation is delegated to the staff and volunteers, through the Chairperson and other Board Members. Staff/volunteer meetings are held on an ongoing basis usually twice monthly.

The Directors of the company at 31 October 2022, all of whom have been in office for the whole of the period ended on that date, unless otherwise stated, are listed below.

LCCL has an induction program for new directors in which directors are advised of their legal responsibility and requirements.

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2022

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#### Objectives and activities

In setting our objectives and planning our activities for the year the trustees gave careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

LCCL was registered with the Charity Commission NI on 23/5/2017 and operates its project Pop up Art as a social enterprise. The core activity of LCCL is providing aftercare non-residential services to support those affected by mental ill health, addiction, social isolation and/or suicidal ideations through the provision of counselling, art as therapy, social isolation and activity designed to increase the sense of wellbeing and increased capacity to make healthier lifestyle choices. LCCL is dedicated to the; - The advancement of health or the saving of lives - The advancement of citizenship or community development - The advancement of environmental protection or improvement- The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or another disadvantage

The charity manages the Project premises where Creative Therapy and Professional Counselling are provided for members of the community with mental health difficulties, addictions and those who suffer from social isolation. The service is provided within a safe and confidential therapeutic framework delivered by professionally qualified counsellors to all individuals without distinction of age, sex, sexual orientation, gender, race, religion and political or other opinion. Mental Health-related education courses are organised, particularly relating to Cognitive Behavioural Therapy (CBT) and Suicide Intervention; training and personal development and peer mentoring is provided by partner agencies in various venues. People from an offending background are encouraged in meeting their bail conditions, court attendances and liaison with PSNI and Probation Officers. Educational and Fun activities are organised off site to broaden experience and provide new interests for members.

LCCL will provide individual counselling, group work, educational workshops, art as therapy, activities and educational information and literature. Our vision is to provide a centre of excellence for after care services based in Downpatrick an area of high social deprivation and suicide rate to support our core aims with the object of achieving wellness and quality of life for those affected by mental ill health, addiction, social isolation and/or suicidal ideations. We review our aims, objectives and activities each year. The review looks at the success of projects and programmes for the outcomes of each element. The review also helps us ensure our aims, objectives and activities remain focused on our stated purpose.

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2022

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#### Achievements and performance

Social connection and interaction remain one of the strongest predictors of well-being which potentially impact the mental health of a person and so we commenced this financial year continuing to provide RBACP Counselling, Creative Therapy, Training, and daily lunch provision for all those who attend. November commenced with a visit from the NIHE Chairman Dr Peter Roberts to our project and service provision offering the opportunity to talk to our participants, volunteers and staff and establishing partnership working with NIHE on an ongoing basis. We also enjoyed visits from NIHE Social Enterprise Team Michael Parker providing insight and advice for our Social Enterprise Shop and Café. Our Project Manager also commenced Level 4 Certificate and Extended Certificate in Providing Social Security Advice so that we can better assist our participants in these areas.

With economic downturn and reflective of our service provision to the most marginalised people in this area of social deprivation, we were able to provide Food Hampers and Turkey & Hams to assist those most in need at the Christmas period and participants enjoyed an outing for Christmas Lunch with our volunteers being rewarded for their efforts with a Christmas Dinner in SERC restaurant. PHA funding of our Walk and Talk also enabled us to distribute T-Shirts, Backpacks and Water Bottles with NIHE funding enabling us to distribute a further 80 branded T-Shirts, Caps/Beanies. Further donations contributed 34 Pyjamas parcels and 15 Toiletries parcels to help those in food poverty and restricted income.

In January we were able to recommence training with Makaton Level 2 to better enable us to communicate with hearing impaired and those with communication impairment and also commenced skills enhancement training through a series of Portrait Painting and Landscape Painting Classes facilitated by Artists Ciaran Harper & Duxy Leahy which increased confidence and introduced mindfulness awareness in the activity of painting. February began with the opening of 'The Social Café' creating one full-time and one part-time job which provides a welcome oasis in the centre of town for those who want a warm and welcoming environment to have a chat and enjoy a light lunch served by our lovely staff, and continued with further training in Makaton Level 2 and art classes, and we facilitated a School Eco Awareness Visit for students wishing to learn more about our contribution to the circular economy and our objectives of reducing landfill and how we help to achieve this. In March and with PHA funding we were able to treat our Walk and Talk enthusiasts to entrance fees of Montalto Estate with a lovely lunch in the restaurant afterwards. In September we enjoyed a visit to Ballydugan Medieval Village for demonstrations on the Viking way of life with archery, axe throwing, cookery, crafts and storytelling with a lovely afternoon tea provided afterwards in the Viking Great Hall.

In April we showcased our project via Webex videochat platform to NIHE Sustaining Tenancies Online Forum and provided information stands in St Patrick's Square, Downpatrick. May saw us participate in an Online round table talking about Domestic Abuse and at NMADD event providing feedback from participants on our projects and service provision; and in June we participated in a Community Engagement Programme in Community Arts Belfast partnership.

We enjoyed 36 Walk and Talk Sessions over the year totalling 519 attendances averaging 14 people per walk to a variety of venues including Tievenadarragh Woods, Glasswater Woods, The Quoile, Newcastle Promenade, Tipperary Woods, Killough Rope Walk and Coastguard Walk, Loughmoney, Montalto Estate, Keel Point, Tobermhuire, Million Tree Walk, Castlewellan Forest Park, Murlough and Tollymore Forest Park.

We thank each and every one of our volunteers, sponsors, funders, participants, directors, and staff without whom the whole enterprise would cease to exist. Our participants and their families have provided such peer support and encouragement to each other that our benefits stretch well beyond the four walls of our premises. Our management committee of directors, volunteers and staff have

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 October 2022

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remained committed to the core values of our organisation, have tirelessly worked to create fundraising strategies and opportunities, to formulate volunteering roles and to work as ambassadors for the charity.

#### Service Provision

From 1 November 2021 - 31 October 2022 we were able to provide the following resources to our participants: - 594 In-person Counselling Sessions

- 36 Walk and Talk sessions totalling 519 attendances.
- 4195 Day Project attendances
- 21 Food Parcels issued.
- 27 Turkey Parcels issued.
- 10 Ham Parcels issued.
- 15 Toiletries Parcels issued.
- 34 Pyjamas Parcels issued.
- 35 Christmas Dinners cooked and served.
- 120 Branded t-shirts issued.
- 40 Water bottles issued.
- 40 Backpacks issued.
- 80 Caps/Beanies issued.
- 24 people trained in Makaton Level 2
- 11 people completing 6 x Portrait Painting Classes facilitated by Artist Ciaran Harper- 16 people completing 6 x Landscape Painting Classes facilitated by Artist Duxy Leahy- 38 people attended Montalto Estate, Ballynahinch for a walk in the grounds and lunch.- 34 people attended Ballydugan Medieval Village for demonstrations on Viking life and afterwards enjoying afternoon tea.

Over the financial year we had a footfall of 4195 to our Pop up Art project, cooked and served approximately 4500 hot lunches, accommodated 594 individual one2one counselling sessions outside of our participant counselling.

#### Fundraising and Programmes

Local Musician Conal Montgomery chose our charity to benefit from a charity event he organised 'The Corner Stone Fest' in Killyleagh featuring acts which he had mentored and promoted to a huge and engaging audience for which we remain honoured and exceptionally grateful. All proceeds are invested into our continued service provision to help those affected by mental illness and/or addiction, social isolation, and suicidal ideations.

We received support from the LFT foundation, PHA who helped support our Walk and Talk initiative, NIHE Sustaining Tenancies Fund, TESCO Community Fund, PBNI, Ulster Community Fund, LTC Charitable Trust, FSD Grant, Nationwide Charities Trust, Groundwork, NMADDC PCSP Funding and NIHE Homelessness Prevention Fund. We were also helped financially with a business Donor who wishes to remain anonymous but who has been instrumental in contributing to the service provision and wellbeing of our participants.

We humbly thank each individual who has supported us by buying our upcycled furniture and helping to reduce the amount going to landfill as well as restoring confidence and building self-esteem in our participants who have hand painted our bespoke furniture. We thank everyone who has donated, raised funds, and stopped by for a chat. We are indebted to your kindness which goes such a long way in reducing the stigma associated with mental illness and addiction.

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2022

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#### Financial review

The financial statements are presented in the standard format required by the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 and cover the activities of LCCL. The statement of Financial Activities (SOFA) shows the gross income from all sources.

#### Overview

Our main source of funds this year has been grants, donations, social enterprise sales and fundraising. We use general funds to subsidise premises costs, service and activity costs and hope to raise a restricted fund to subsidise premises, service, and activity costs for individuals in the event of funding being unavailable. The majority of unrestricted income is applied to the project related activity. With the main costs incurred being, rent, heat, light, repairs and activities, Staff costs and transport costs. The charity showed a surplus of income of £17,825 in the period for the year ended 31 October 2022. This performance was expected by the Board of Directors.

#### Incoming resources

Total incoming grant resources for the year were £111,447 and Public Donations total £8,618 Incoming resources from charitable activities total £48,570. The charity is extremely grateful for the continued generosity of the local community and public particularly in these challenging times.

#### Direct charitable expenditure

Direct charitable expenditure has increased during the year by £46,124 to £151,748. Primarily due to increased costs of staffing and establishment.

#### Governance costs

The administration costs of running the charity were £4,359 in 2021/22.

#### Balance Sheet

Net funds at £119,750 as at 31 October 2022.

#### Reserves Policy

The reserves policy was agreed following an analysis of the following four factors: " Forecasts for levels of income in future years taking into account the reliability of each source of income and the prospect of opening up new sources " Forecasts for expenditure in the future years on the basis of planned activity " Analysis of any future needs, opportunities, contingencies or risks, the effects of which are not likely to be met out of income if and when they arise; and " Assessment of the likelihood of each of those needs and risks materialising and the potential consequences of the charity not being able to meet them. The charity's policy is to maintain a level of reserves which meets the needs of the charity both at the current time and for the foreseeable future. Free reserves are its total funds excluding restricted funds, designated funds, or income funds which can only be released by disposing of fixed assets held for charity use.

# Life Change Changes Lives

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2022

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#### Plans for future periods

Life Change Changes Lives will continue to;

- Provide a frontline aftercare service
- Deliver a service that no other organisation suitably addresses in the area and surrounding districts- Provide a service in an area where no other organisation provides a similar service.- The coming year will see a continued emphasis on the existing service provision and other structured activities to build and deepen the confidence and capability of our participants. - Due to increased demand for our services, we hope to begin work to increase our workshop and therefore capacity for participants of our Pop up Art Project, increase existing shop floor area to increase revenue and opportunities for volunteering and training, and renovate our office and counselling rooms. This work will depend on available unrestricted funds and timescale involved.

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 22 May 2023 and signed on behalf of the board of trustees by:

Mr Casement  
Trustee



Mrs McGivern  
Trustee



# Life Change Changes Lives

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Life Change Changes Lives

Year ended 31 October 2022

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I report to the trustees on my examination of the financial statements of Life Change Changes Lives ('the charity') for the year ended 31 October 2022.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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 the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

#### Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Niall Farrell FCA  
Independent Examiner

Farrell Accountants Limited  
16 Upper Square  
Castlewellan  
Co Down  
BT31 9DD

# Life Change Changes Lives

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	78,228	46,867	125,095	125,291
Charitable activities	6	44,478	–	44,478	8,491
<b>Total income</b>		<u>122,706</u>	<u>46,867</u>	<u>169,573</u>	<u>133,782</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	62,341	47,635	109,975	81,181
Costs of other trading activities	8	22,565	2,492	25,057	9,208
Expenditure on charitable activities	9,10	16,339	376	16,716	15,235
<b>Total expenditure</b>		<u>101,245</u>	<u>50,503</u>	<u>151,748</u>	<u>105,624</u>
<b>Net income and net movement in funds</b>		<u>21,461</u>	<u>(3,636)</u>	<u>17,825</u>	<u>28,158</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		83,498	18,427	101,925	73,767
<b>Total funds carried forward</b>		<u>104,959</u>	<u>14,791</u>	<u>119,750</u>	<u>101,925</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 17 form part of these financial statements.

# Life Change Changes Lives

## Company Limited by Guarantee

### Statement of Financial Position

31 October 2022

	Note	2022 £	£	2021 £
<b>Current assets</b>				
Cash at bank and in hand		119,750		101,925
<b>Net current assets</b>			119,750	101,925
<b>Total assets less current liabilities</b>			119,750	101,925
<b>Funds of the charity</b>				
Restricted funds			14,791	18,427
Unrestricted funds			104,959	83,498
<b>Total charity funds</b>	15		119,750	101,925

For the year ending 31 October 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 22 May 2023, and are signed on behalf of the board by:

Mr Casement  
Trustee



Mrs McGivern  
Trustee



The notes on pages 11 to 17 form part of these financial statements.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 October 2022

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 41 Market Street, Downpatrick, Co Down, BT30 6LP.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows: No judgements having a significant effect on the amounts recognised in the financial statements were made during the year.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows: No assumptions and estimates having a significant risk of material adjustment on the amounts recognised in the financial statements were made during the year.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2022

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#### 3. Accounting policies *(continued)*

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2022

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#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship (see hedge accounting policy).

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

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#### 4. Limited by guarantee

Every member promises, if the company is dissolved while he, she or it is a member or within twelve months after he, she or it ceases to be a member, to contribute such sum (not exceeding £1) as may be demanded of him, her or it towards the payment of the debts and liabilities of the company incurred before he, she or it ceases to be a member, and of the costs, charges and expenses of winding up, and the adjustment of the rights of the contributions among themselves.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	8,618	–	8,618
Fundraising	4,099	–	4,099
Other Income	931	–	931
<b>Grants</b>			
Grants	64,580	46,867	111,447
	<u>78,228</u>	<u>46,867</u>	<u>125,095</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	4,728	–	4,728
Fundraising	6,923	–	6,923
Other Income	–	–	–
<b>Grants</b>			
Grants	70,662	42,978	113,640
	<u>82,313</u>	<u>42,978</u>	<u>125,291</u>

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Sale of goods/services as part of direct charitable activities	<u>44,478</u>	<u>44,478</u>	<u>8,491</u>	<u>8,491</u>

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# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2022

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#### 7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Grants receivable	<u>62,341</u>	<u>47,635</u>	<u>109,975</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Grants receivable	<u>38,139</u>	<u>43,042</u>	<u>81,181</u>

#### 8. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of other trading activities - Shop costs	<u>22,565</u>	<u>2,492</u>	<u>25,057</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of other trading activities - Shop costs	<u>7,380</u>	<u>1,828</u>	<u>9,208</u>

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
General running costs	11,982	376	12,357
Support costs	<u>4,357</u>	<u>—</u>	<u>4,359</u>
	<u>16,339</u>	<u>376</u>	<u>16,716</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
General running costs	11,536	—	11,536
Support costs	<u>467</u>	<u>3,232</u>	<u>3,699</u>
	<u>12,003</u>	<u>3,232</u>	<u>15,235</u>

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# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

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#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
General running costs	12,357	–	12,357	11,536
Governance costs	–	4,359	4,359	3,699
	<u>12,357</u>	<u>4,359</u>	<u>16,716</u>	<u>15,235</u>

#### 11. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,000</u>	<u>1,000</u>

#### 12. Staff costs

The average head count of employees during the year was 3 (2021: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff - type 1	<u>3</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 14. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,859 (2021: £3,407).

# Life Change Changes Lives

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2022

#### 15. Analysis of charitable funds

##### Unrestricted funds

	At 1 November 2 021	Income £	Expenditure £	At 31 October 2 022
General funds	83,498	122,706	(101,245)	104,959

	At 1 November 2 020	Income £	Expenditure £	At 31 October 20 21
General funds	50,216	90,804	(57,522)	83,498

##### Restricted funds

	At 1 November 2 021	Income £	Expenditure £	At 31 October 2 022
Restricted Fund 1 - desc in a/cs	18,427	46,867	(50,503)	14,791

	At 1 November 2 020	Income £	Expenditure £	At 31 October 20 21
Restricted Fund 1 - desc in a/cs	23,551	42,978	(48,102)	18,427

#### 16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	104,959	14,791	119,750

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	83,498	18,427	101,925