

**Company Number: NI646639**  
**Charity Number: NIC106965**

**Life and Time**

(A company limited by guarantee, not having a share capital)

**Annual Report and Unaudited Financial Statements**

**for the financial year ended 30 September 2022**

**Paul Hagerty & Co**  
**11 The Square**  
**Rostrevor**  
**Co Down**  
**BT34 3AZ**

## **Life and Time**

(A company limited by guarantee, not having a share capital)

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## **Life and Time**

(A company limited by guarantee, not having a share capital)

## **REFERENCE AND ADMINISTRATIVE INFORMATION**

|                  |                                                                                |
|------------------|--------------------------------------------------------------------------------|
| <b>Directors</b> | Dr Henry McLaughlin<br>Mr Brian Scullion<br>Mr Martin McGinn<br>Mr John McGinn |
|------------------|--------------------------------------------------------------------------------|

|                                           |           |
|-------------------------------------------|-----------|
| <b>Charity Number in Northern Ireland</b> | NIC106965 |
|-------------------------------------------|-----------|

|                       |          |
|-----------------------|----------|
| <b>Company Number</b> | NI646639 |
|-----------------------|----------|

|                          |                                                                            |
|--------------------------|----------------------------------------------------------------------------|
| <b>Registered Office</b> | 46 Victoria Square<br>Rostrevor<br>Co Down<br>BT34 3EU<br>Northern Ireland |
|--------------------------|----------------------------------------------------------------------------|

|                          |                                                        |
|--------------------------|--------------------------------------------------------|
| <b>Principal Address</b> | Unit 2<br>2a Meeting Street<br>Warrenpoint<br>BT34 3LG |
|--------------------------|--------------------------------------------------------|

|                             |                                                                        |
|-----------------------------|------------------------------------------------------------------------|
| <b>Independent Examiner</b> | Paul Hagerty & Co<br>11 The Square<br>Rostrevor<br>Co Down<br>BT34 3AZ |
|-----------------------------|------------------------------------------------------------------------|

|                |                                                                       |
|----------------|-----------------------------------------------------------------------|
| <b>Bankers</b> | First Trust Bank<br>42-44 Hill Street<br>Newry<br>Co Down<br>BT34 1AU |
|----------------|-----------------------------------------------------------------------|

## **Life and Time**

(A company limited by guarantee, not having a share capital)

# **DIRECTORS' ANNUAL REPORT**

for the financial year ended 30 September 2022

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 30 September 2022.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of Life and Time present a summary of its purpose, governance, activities, achievements and finances for the financial year 30 September 2022.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

### **Review of Activities, Achievements and Performance**

The Directors are pleased to report that our service continues to be needed and it's expansion into a new district in 2021 has succeeded: . From the commencement of our service we have delivered up to and including 30th September 2022 end of life care services to 93 patients and their families over 1,214 nights with 330 home visits in our two districts in the South Down area .

We have recommenced a strategy of public education in palliative care and advanced care planning which is in line with HSC policy. We have provided presentations and opportunities for discussion at many community groups and have more planned over the coming year.

We have funded several professional development courses for staff and other service providers in the area. We continue to support our nurses in achieving European Palliative Care Certification and Post Graduate part-time courses at local Universities.

### **Financial Review**

Our fundraising model has matured somewhat in that the committee have not had to directly raise any funds for some time. Donations" in lieu of flowers" or "in memory of" are now the main source of income which is satisfactory at present.

The directors have delivered on retention of a suitable reserve amounting to (at least) six months running costs.

### **Financial Results**

At the end of the financial year the company has assets of £178,991 (2021 - £92,160) and liabilities of £5,422 (2021 - £1,659). The net assets of the company have increased by £83,068.

## Life and Time

(A company limited by guarantee, not having a share capital)

# DIRECTORS' ANNUAL REPORT

for the financial year ended 30 September 2022

### Principal Risks and Uncertainties

The directors have considered the major risks to which the charity is exposed.

Major risks which have been identified and discussed by the directors include:

- 1 Loss of reputation, perhaps due to adverse publicity or service failures, leading to a fall in public confidence in the charity and a consequent reduction in voluntary income
- 2 Increase in services by other sectors such as Marie -Curie might have a destabilising effect
- 3 Recruitment of sufficiently skilled and qualified staff to deliver care
- 4 Injury to Lone Working Staff is an ongoing risk and policies are in place to mitigate same
- 5 After a hiatus last year we have resumed normal service and have expanded into a new service area, Rathfriland, Hilltown & Mayobridge (RHM), albeit with an insurance limitation that we cannot accept a client with a positive covid test in the last 14 days.

The Directors take all appropriate steps to moderate and manage the operational risks to which volunteers, staff and assets of Life and Time Ltd are exposed.

Having considered all the identified risks, the Directors do not consider there to be a risk to the on-going status of the organisation at this time

### Future Developments

Life and Time intends to continue its work in small community group settings. A standard format of talk/ discussion has been developed so it can be delivered by any member of the committee. This was interrupted by COVID but has since been reinstated.

Life and Time plans to continue provision of its service within the Warrenpoint, Burren & Rostrevor (WBR) and RHM areas and has recently met with stakeholders in the Mourne area with a view to expansion into that area in 23/24.

We aim to increase awareness and provide education within our community with regard to all aspects of palliative and end of life care through the medium of public meetings, social media and our website. Covid affected our ability to deliver public education events however we were able to reengage with our communities through these mediums on the financial year.

We are currently rolling out a new pilot for a new facet of the service, Family Outreach Support, which will mean that any family referred to Life & Time, will have a limited number of visits from a L&T appointed Social Worker/counsellor to help support them whilst a family member is being given End of Life Care.

### Directors

The directors who served throughout the financial year, except as noted, were as follows:

Dr Henry McLaughlin  
Mr Brian Scullion  
Mr Martin McGinn  
Mr John McGinn

### Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Life and Time subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

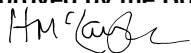
## Life and Time

(A company limited by guarantee, not having a share capital)

## DIRECTORS' ANNUAL REPORT

for the financial year ended 30 September 2022

Approved by the Board of Directors on 26 June 2023 and signed on its behalf by:



Dr Henry McLaughlin



Mr Martin McGinn

Director

*John McGinn*

Mr John McGinn

Director

## Life and Time

(A company limited by guarantee, not having a share capital)

# STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the financial year ended 30 September 2022

The directors are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the net income or expenditure of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Directors on 26 June 2023 and signed on its behalf by:



\_\_\_\_\_  
Dr Henry McLaughlin

Director



\_\_\_\_\_  
Mr Martin McGinn

Director

John McGinn

\_\_\_\_\_  
Mr John McGinn

Director

## Life and Time

(A company limited by guarantee, not having a share capital)

# INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF DIRECTORS OF LIFE AND TIME

We have examined the financial statements of the company for the financial year ended 30 September 2022, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our work, or for this report.

### Respective responsibilities of directors and examiner

The company's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The company's directors consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

### Basis of independent examiner's report

We have examined your company financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

### Independent examiner's statement

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

*Paul Hagerty & Co*

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#### PAUL HAGERTY & CO

11 The Square  
Rostrevor  
Co Down  
BT34 3AZ

**Date: 26 June 2023**



## Life and Time

(A company limited by guarantee, not having a share capital)

### STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 30 September 2022

|                                                             | Notes | Unrestricted<br>Funds<br>2022<br>£ | Restricted<br>Funds<br>2022<br>£ | Total<br>2022<br>£ | Unrestricted<br>Funds<br>2021<br>£ | Total<br>2021<br>£ |
|-------------------------------------------------------------|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|--------------------|
| <b>Incoming Resources</b>                                   |       |                                    |                                  |                    |                                    |                    |
| Charitable activities                                       |       |                                    |                                  |                    |                                    |                    |
| - Funds Received                                            | 3.1   | 198,094                            | 4,720                            | 202,814            | 95,238                             | 95,238             |
| <b>Resources Expended</b>                                   |       |                                    |                                  |                    |                                    |                    |
| Charitable activities                                       | 4.1   | 119,746                            | -                                | 119,746            | 94,474                             | 94,474             |
| <b>Net incoming/outgoing resources<br/>before transfers</b> |       | <b>78,348</b>                      | <b>4,720</b>                     | <b>83,068</b>      | 764                                | 764                |
| Gross transfers between funds                               |       | -                                  | -                                | -                  | -                                  | -                  |
| <b>Net movement in funds for the<br/>financial year</b>     |       | <b>78,348</b>                      | <b>4,720</b>                     | <b>83,068</b>      | 764                                | 764                |
| <b>Reconciliation of funds</b>                              |       |                                    |                                  |                    |                                    |                    |
| Balances brought forward at 1 October 2021                  | 11    | 90,501                             | -                                | 90,501             | 89,737                             | 89,737             |
| <b>Balances carried forward at 30<br/>September 2022</b>    |       | <b>168,849</b>                     | <b>4,720</b>                     | <b>173,569</b>     | 90,501                             | 90,501             |

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

## Life and Time

(A company limited by guarantee, not having a share capital)

Company Number: NI646639

## BALANCE SHEET

as at 30 September 2022

|                                                       | Notes | 2022<br>£ | 2021<br>£ |
|-------------------------------------------------------|-------|-----------|-----------|
| <b>Fixed Assets</b>                                   |       |           |           |
| Tangible assets                                       | 7     | 3,125     | 3,125     |
| <b>Current Assets</b>                                 |       |           |           |
| Debtors                                               | 8     | -         | 2,203     |
| Cash at bank and in hand                              |       | 175,866   | 86,832    |
|                                                       |       | 175,866   | 89,035    |
| <b>Creditors: Amounts falling due within one year</b> | 9     | (5,422)   | (1,659)   |
| <b>Net Current Assets</b>                             |       | 170,444   | 87,376    |
| <b>Total Assets less Current Liabilities</b>          |       | 173,569   | 90,501    |
| <b>Funds</b>                                          |       |           |           |
| Restricted trust funds                                |       | 4,720     | -         |
| General fund (unrestricted)                           |       | 168,849   | 90,501    |
| <b>Total funds</b>                                    | 11    | 173,569   | 90,501    |

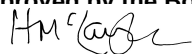
These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 30 September 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The directors confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Approved by the Board of Directors and authorised for issue on 26 June 2023 and signed on its behalf by



Dr Henry McLaughlin



Mr Martin McGinn

Director



Mr John McGinn

Director

## **Life and Time**

(A company limited by guarantee, not having a share capital)

# **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 30 September 2022

## **1. GENERAL INFORMATION**

Life and Time is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is 46 Victoria Square, Rostrevor, Co Down, BT34 3EU, Northern Ireland and the principal place of business of the company is Unit 2 2a Meeting Street, Warrenpoint. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the company.

## **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

### **Basis of preparation**

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

### **Statement of compliance**

The financial statements of the company for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

### **Cash flow statement**

The company has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small company.

## Life and Time

(A company limited by guarantee, not having a share capital)

# NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 30 September 2022

### Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

### Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the company. Income from government and other co-funders is recognised when the company is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the company is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the company is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

- Time based conditions: whereby the company is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the company recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the company is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

### Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

|                                  |                        |
|----------------------------------|------------------------|
| Fixtures, fittings and equipment | - 20% Reducing Balance |
|----------------------------------|------------------------|

### Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

### Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

## Life and Time

(A company limited by guarantee, not having a share capital)

# NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 30 September 2022

### Taxation and deferred taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

### 3. INCOME

| 3.1 | CHARITABLE ACTIVITIES | Unrestricted Funds<br>£ | Restricted Funds<br>£ | 2022<br>£ | 2021<br>£ |
|-----|-----------------------|-------------------------|-----------------------|-----------|-----------|
|     | Funds Received        | 198,094                 | 4,720                 | 202,814   | 95,238    |

### 4. EXPENDITURE

| 4.1 | CHARITABLE ACTIVITIES | Direct Costs<br>£ | Other Costs<br>£ | Support Costs<br>£ | 2022<br>£ | 2021<br>£ |
|-----|-----------------------|-------------------|------------------|--------------------|-----------|-----------|
|     | Fundraising costs     | 11,392            | -                | 108,354            | 119,746   | 94,474    |

### 4.2 SUPPORT COSTS

|                                  | Charitable Activities<br>£ | 2022<br>£ | 2021<br>£ |
|----------------------------------|----------------------------|-----------|-----------|
| Salaries,wages and related costs | 95,821                     | 95,821    | 71,753    |
| General Office                   | 11,933                     | 11,933    | 10,001    |
| Accountancy Services             | 600                        | 600       | 600       |
|                                  | 108,354                    | 108,354   | 82,354    |

### 5. ANALYSIS OF SUPPORT COSTS

|                                  | 2022<br>£ | 2021<br>£ |
|----------------------------------|-----------|-----------|
| Salaries,wages and related costs | 95,821    | 71,753    |
| General Office                   | 11,933    | 10,001    |
| Accountancy Services             | 600       | 600       |
|                                  | 108,354   | 82,354    |

### 6. EMPLOYEES AND REMUNERATION

| The staff costs comprise: | 2022<br>£ | 2021<br>£ |
|---------------------------|-----------|-----------|
| Wages and salaries        | 81,911    | 51,149    |

## Life and Time

(A company limited by guarantee, not having a share capital)

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2022

continued

## 7. TANGIBLE FIXED ASSETS

|                       | Fixtures,<br>fittings and<br>equipment<br>£ | Total<br>£   |
|-----------------------|---------------------------------------------|--------------|
| <b>Cost</b>           |                                             |              |
| At 30 September 2022  | 5,050                                       | 5,050        |
| <b>Depreciation</b>   |                                             |              |
| At 30 September 2022  | 1,925                                       | 1,925        |
| <b>Net book value</b> |                                             |              |
| At 30 September 2022  | <b>3,125</b>                                | <b>3,125</b> |
| At 30 September 2021  | 3,125                                       | 3,125        |

## 8. DEBTORS

|                                | 2022<br>£ | 2021<br>£ |
|--------------------------------|-----------|-----------|
| Prepayments and accrued income | -         | 2,203     |

## 9. CREDITORS

### Amounts falling due within one year

|                                    | 2022<br>£    | 2021<br>£ |
|------------------------------------|--------------|-----------|
| Trade creditors                    | 187          | 439       |
| Taxation and social security costs | 3,831        | 620       |
| Accruals and deferred income       | 1,404        | 600       |
|                                    | <b>5,422</b> | 1,659     |

## 10. RESERVES

|                                | 2022<br>£      | 2021<br>£ |
|--------------------------------|----------------|-----------|
| At 1 October 2021              | 90,501         | 89,737    |
| Surplus for the financial year | 83,068         | 764       |
| At 30 September 2022           | <b>173,569</b> | 90,501    |

## 11. FUNDS

### 11.1 RECONCILIATION OF MOVEMENT IN FUNDS

|                                    | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>£ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| At 1 October 2020                  | 89,737                     | -                        | 89,737              |
| Movement during the financial year | 764                        | -                        | 764                 |
| At 30 September 2021               | 90,501                     | -                        | 90,501              |
| Movement during the financial year | 78,348                     | 4,720                    | 83,068              |
| At 30 September 2022               | <b>168,849</b>             | <b>4,720</b>             | <b>173,569</b>      |

## Life and Time

(A company limited by guarantee, not having a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 30 September 2022

### 11.2 ANALYSIS OF MOVEMENTS ON FUNDS

|                           | Balance<br>1 October<br>2021<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>between<br>funds<br>£ | Balance<br>30 September<br>2022<br>£ |
|---------------------------|-----------------------------------|----------------|------------------|------------------------------------|--------------------------------------|
| <b>Restricted funds</b>   |                                   |                |                  |                                    |                                      |
| Restricted                | -                                 | 4,720          | -                | -                                  | 4,720                                |
| <b>Unrestricted funds</b> |                                   |                |                  |                                    |                                      |
| General Fundraising       | 90,501                            | 198,094        | 119,746          | -                                  | 168,849                              |
| <b>Total funds</b>        | <b>90,501</b>                     | <b>202,814</b> | <b>119,746</b>   | <b>-</b>                           | <b>173,569</b>                       |

### 11.3 ANALYSIS OF NET ASSETS BY FUND

|                            | Fixed<br>assets<br>- charity use<br>£ | Current<br>assets<br>£ | Current<br>liabilities<br>£ | Total<br>£     |
|----------------------------|---------------------------------------|------------------------|-----------------------------|----------------|
| Unrestricted general funds | 3,125                                 | 175,866                | (5,422)                     | 173,569        |
|                            | <b>3,125</b>                          | <b>175,866</b>         | <b>(5,422)</b>              | <b>173,569</b> |

## 12. STATUS

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

## 13. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

**LIFE AND TIME**

(A company limited by guarantee, not having a share capital)

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2022**



## Life and Time

(A company limited by guarantee, not having a share capital)

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement

for the financial year ended 30 September 2022

|                                  | 2022<br>£      | 2021<br>£     |
|----------------------------------|----------------|---------------|
| <b>Income</b>                    | <b>202,814</b> | <b>95,238</b> |
| <b>Cost of generating funds</b>  |                |               |
| Direct costs                     | 1,089          | 1,242         |
| Event Costs                      | 1,645          | 2,957         |
|                                  | <b>2,734</b>   | <b>4,199</b>  |
| <b>Gross surplus</b>             | <b>200,080</b> | <b>91,039</b> |
| <b>Expenses</b>                  |                |               |
| Wages and salaries               | 81,911         | 51,149        |
| Staff training                   | 278            | 480           |
| Staff Communication              | 4,005          | 3,324         |
| Staff uniform & PPE              | 2,300          | 7,826         |
| Medical Support                  | 11,200         | 12,250        |
| Rent payable                     | 4,445          | 4,416         |
| Insurance                        | 1,926          | 1,712         |
| Light and heat                   | 208            | 181           |
| Printing, postage and stationery | 1,150          | 961           |
| Telephone                        | 7,019          | 5,084         |
| Computer costs                   | 448            | 613           |
| Accountancy                      | 600            | 600           |
| Bank charges                     | 998            | 624           |
| General expenses                 | -              | 78            |
| Subscriptions                    | 524            | 977           |
|                                  | <b>117,012</b> | <b>90,275</b> |
| <b>Net surplus</b>               | <b>83,068</b>  | <b>764</b>    |



**Issuer** John MacMahon & Co

**Document generated** Mon, 26th Jun 2023 17:09:15 BST

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#### Parties involved with this document

| Document processed              | Party + Fingerprint                                               |
|---------------------------------|-------------------------------------------------------------------|
| Mon, 26th Jun 2023 17:10:36 BST | Mr John Gerard McGinn - Signer (24938b6928b922dc8673b1d23e6e3083) |
| Mon, 26th Jun 2023 18:12:02 BST | Dr Henry McLaughlin - Signer (52117c72f56e88b4a6a578e2207952c9)   |
| Mon, 26th Jun 2023 18:38:23 BST | Mr Martin H McGinn - Signer (d634b50fdf6926b8c36be3e2db306398)    |
| Mon, 26th Jun 2023 18:59:36 BST | Mr Paul Hagerty - Signer (538fb6bfa81d7d3ac23e64fcc13867ab)       |
| Mon, 26th Jun 2023 18:59:36 BST | Mr Brian Scullion - Copied In (d17a54ad7f050a59f3f9a3e329f16f27)  |

#### Audit history log

| Date                            | Action                                                                                           |
|---------------------------------|--------------------------------------------------------------------------------------------------|
| Mon, 26th Jun 2023 18:59:40 BST | Mr Paul Hagerty viewed the envelope. (213.123.169.220)                                           |
| Mon, 26th Jun 2023 18:59:39 BST | Document emailed to party email (13.40.220.122)                                                  |
| Mon, 26th Jun 2023 18:59:36 BST | The envelope has been signed by all parties. (213.123.169.220)                                   |
| Mon, 26th Jun 2023 18:59:36 BST | Sent a copy of the envelope to Mr Brian Scullion (Brian@scullionandgreen.com). (213.123.169.220) |
| Mon, 26th Jun 2023 18:59:36 BST | Mr Paul Hagerty signed the envelope. (213.123.169.220)                                           |
| Mon, 26th Jun 2023 18:58:21 BST | Mr Paul Hagerty viewed the envelope. (213.123.169.220)                                           |
| Mon, 26th Jun 2023 18:38:25 BST | Mr Martin H McGinn viewed the envelope. (148.252.128.111)                                        |
| Mon, 26th Jun 2023 18:38:24 BST | Document emailed to party email (35.177.92.170)                                                  |
| Mon, 26th Jun 2023 18:38:23 BST | Sent the envelope to Mr Paul Hagerty for signing. (148.252.128.111)                              |
| Mon, 26th Jun 2023 18:38:23 BST | Mr Martin H McGinn signed the envelope. (148.252.128.111)                                        |
| Mon, 26th Jun 2023 18:37:29 BST | Mr Martin H McGinn viewed the envelope. (148.252.128.111)                                        |
| Mon, 26th Jun 2023 18:12:03 BST | Dr Henry McLaughlin viewed the envelope. (149.50.167.123)                                        |
| Mon, 26th Jun 2023 18:12:03 BST | Document emailed to party email (18.130.26.165)                                                  |
| Mon, 26th Jun 2023 18:12:02 BST | Sent the envelope to Mr Martin H McGinn for signing. (149.50.167.123)                            |
| Mon, 26th Jun 2023 18:12:02 BST | Dr Henry McLaughlin signed the envelope. (149.50.167.123)                                        |
| Mon, 26th Jun 2023 18:11:30 BST | Dr Henry McLaughlin viewed the envelope. (149.50.167.123)                                        |

|                                 |                                                                                                 |
|---------------------------------|-------------------------------------------------------------------------------------------------|
| Mon, 26th Jun 2023 17:10:37 BST | Mr John Gerard McGinn viewed the envelope. (31.121.20.154)                                      |
| Mon, 26th Jun 2023 17:10:36 BST | Document emailed to party email (35.177.2.237)                                                  |
| Mon, 26th Jun 2023 17:10:36 BST | Sent the envelope to Dr Henry McLaughlin for signing. (31.121.20.154)                           |
| Mon, 26th Jun 2023 17:10:36 BST | Mr John Gerard McGinn signed the envelope. (31.121.20.154)                                      |
| Mon, 26th Jun 2023 17:09:56 BST | Mr John Gerard McGinn viewed the envelope. (31.121.20.154)                                      |
| Mon, 26th Jun 2023 17:09:27 BST | Document emailed to party email (18.133.186.48)                                                 |
| Mon, 26th Jun 2023 17:09:17 BST | Sent the envelope to Mr John Gerard McGinn for signing. (18.130.255.26)                         |
| Mon, 26th Jun 2023 17:09:17 BST | Envelope has been set to automatically remind the active signer every 1 day(s). (18.130.255.26) |
| Mon, 26th Jun 2023 17:09:17 BST | Mr Brian Scullion has been assigned to this envelope. (18.130.255.26)                           |
| Mon, 26th Jun 2023 17:09:17 BST | Mr Paul Hagerty has been assigned to this envelope. (18.130.255.26)                             |
| Mon, 26th Jun 2023 17:09:17 BST | Mr Martin H McGinn has been assigned to this envelope. (18.130.255.26)                          |
| Mon, 26th Jun 2023 17:09:17 BST | Dr Henry McLaughlin has been assigned to this envelope. (18.130.255.26)                         |
| Mon, 26th Jun 2023 17:09:17 BST | Mr John Gerard McGinn has been assigned to this envelope.<br>(18.130.255.26)                    |
| Mon, 26th Jun 2023 17:09:17 BST | Envelope generated. (18.130.255.26)                                                             |
| Mon, 26th Jun 2023 17:09:17 BST | Document generated with fingerprint<br>904bc863b8c41edf4b916ea4e7838a4c. (18.130.255.26)        |
| Mon, 26th Jun 2023 17:09:15 BST | Envelope generated with fingerprint 902ffdc0b313f7bcf2b2d085766ea598<br>(35.176.231.177)        |