

# Let's Change Tomorrow

Northern Ireland · Charity number 107663

## Details

Status Received

Registered 2020-08-24

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

## Contact

Address 26 Ardcairn  
Dungiven  
Londonderry  
Bt47 4ub  
BT47 4UB

Phone 07443523090

## Activities

**Purposes:** Demonstrating the true Christian value of compassion by delivering aid to individuals, families or communities that suffer as a result of natural disaster, war or strife.

**What the charity does:** The advancement of health or the saving of lives

**How the charity works:** General charitable purposes, Overseas aid/famine relief

**Who the charity helps:** General public, Overseas/developing countries

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£30,003	£21,243	£0	0

## Trustees

Name	Role	Appointed
Mr Berach O'hagan		
Mrs Anne Mccloskey		
Mrs Rebecca Doran		

**Let's Change Tomorrow**

Northern Ireland - Charity number 107663

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# Accounts

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CHARITY REGISTRATION NUMBER: NIC107663

**Let's Change Tomorrow**  
**Unaudited Financial Statements**  
**30 November 2024**

**PFS ACCOUNTANTS AND AUDITORS LTD**

Chartered Certified Accountant

122 Main Street

Dungiven

Co Derry

BT47 4LG

# Let's Change Tomorrow

## Financial Statements

Year ended 30 November 2024

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# Let's Change Tomorrow

## Trustees' Annual Report

Year ended 30 November 2024

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The trustees present their report and the unaudited financial statements of the charity for the year ended 30 November 2024.

### Reference and administrative details

**Registered charity name** Let's Change Tomorrow

**Charity registration number** NIC107663

**Principal office and registered office** 26 Ardcairn  
Dungiven  
Co Derry  
BT47 4UB

### The trustees

Anne McCloskey  
Rebecca Doran  
Berach O'Hagan

**Accountants** PFS Accountants and auditors Ltd  
Chartered accountant  
122 Main Street  
Dungiven  
Co Derry  
BT47 4LG

### Structure, governance and management

Let's Change Tomorrow Trust was established on 19 February 2020 and has three trustees. The trust constitution was formally adopted at the first general meeting.

### Objectives and activities

The objective of the charity is to demonstrate true Christian value of compassion by delivering aid to individuals, families or communities that suffer as a result of natural disaster, war or strife. In order to carry out the charitable purpose the charity will raise funds, receive grants and donations and apply funds to carry out the work of the charity.

### Achievements and performance

During the year ended 30 November 2024 the charity received income from donations and fundraising of £24,003. Bucket/street collections and a walk up Benbradagh mountain were organised in aid of Gaza. The charity also received grant income of £6,000 from Dungiven Parish Missionary Outreach which was used for Gaza Appeals.

# Let's Change Tomorrow

## Trustees' Annual Report *(continued)*

Year ended 30 November 2024

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### Financial review

During the year the charity made a net surplus of £8,760, this is shown on page 4 to the accounts.

### Review of charity's financial position at the year end

As at the 30 November 2024 the charity had total charity funds of £22,543.

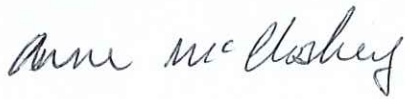
### Statement of Trustees Responsibilities

Responsibilities of the trustees in relation to the financial statements.

Charity law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make sound judgements and estimates that are reasonable and prudent and prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will not continue in business.

The trustees' annual report was approved on 5 September 2025 and signed on behalf of the board of trustees by:



Anne McCloskey  
Trustee



Rebecca Doran  
Trustee

# Let's Change Tomorrow

## Independent Examiner's Report to the Trustees of Let's Change Tomorrow

Year ended 30 November 2024

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I report on the financial statements for the year ended 30 November 2024, which comprise the statement of financial activities, statement of financial position and the related notes.

### Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

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

### Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my 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. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

### Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



PFS ACCOUNTANTS LTD  
Chartered Certified Accountants

122 Main Street  
Dungiven  
Co Derry  
BT47 4LG

Date: 5 September 2025

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# Let's Change Tomorrow

## Statement of Financial Activities

30 November 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
<b>Income</b>					
Donations, Grants & Fundraising	4	30,003	-	30,003	27,948
<b>Total income</b>		<u>30,003</u>	<u>-</u>	<u>30,003</u>	<u>27,948</u>
<b>Expenditure</b>					
Expenditure on charitable activities	5,6	(21,243)	-	(21,243)	(23,232)
<b>Total expenditure</b>		<u>(21,243)</u>	<u>-</u>	<u>(21,243)</u>	<u>(23,232)</u>
<b>Net income and net movement in funds</b>		<u>8,760</u>	<u>-</u>	<u>8,760</u>	<u>4,716</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		13,783	-	13,783	9,067
<b>Total funds carried forward</b>		<u>22,543</u>	<u>-</u>	<u>22,543</u>	<u>13,783</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 6 to 9 form part of these financial statements accounts.

**Let's Change Tomorrow**  
**Statement of Financial Position**  
**30 November 2024**

		2024 £	2023 £
<b>Current assets</b>			
Cash at bank and in hand		22,963	14,239
<b>Creditors: amounts falling due within one year</b>	<b>9</b>	<u>420</u>	<u>456</u>
<b>Net current assets</b>		<u>22,543</u>	<u>13,783</u>
<b>Total assets less current liabilities</b>		<u>22,543</u>	<u>13,783</u>
<b>Net assets</b>		<u>22,543</u>	<u>13,783</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>22,543</u>	<u>13,783</u>
<b>Total charity funds</b>	<b>10</b>	<u>22,543</u>	<u>13,783</u>

These financial statements accounts were approved by the board of trustees and authorised for issue on 5 September 2025, and are signed on behalf of the board by:



Anne McCloskey  
Trustee



Rebecca Doran  
Trustee

The notes on pages 6 to 9 form part of these financial statements accounts.

# Let's Change Tomorrow

## Notes to the Financial Statements

Year ended 30 November 2024

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### 1. General information

The charity is registered charity in Northern Ireland and is unincorporated. The address of the principal office is 26 Ardcairn, Dungiven, CO Derry, BT47 4UB

### 2. Statement of compliance

These financial statements accounts 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 Charities Act (Northern Ireland) 2008.

### 3. Accounting policies

#### Basis of preparation

The financial statements accounts 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 accounts 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

#### 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.

# Let's Change Tomorrow

## Notes to the Financial Statements

30 November 2024

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

#### 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.

#### 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.

# Let's Change Tomorrow

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

Year ended 30 November 2024

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### 4. Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations and fundraising	24,000	–	24,000
Bank interest received	3	–	3
Grants received	6,000	–	6,000
	<u>30,003</u>	<u>–</u>	<u>30,003</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations and fundraising	27,946	–	27,946
Bank interest received	2	–	2
Grants received	-	–	-
	<u>27,948</u>	<u>–</u>	<u>27,948</u>

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Expenditure on charitable activities	21,243	-	21,243
	<u>21,243</u>	<u>–</u>	<u>21,243</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Expenditure on charitable activities	23,232	-	23,232
	<u>23,232</u>	<u>–</u>	<u>23,232</u>

# Let's Change Tomorrow

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

Year ended 30 November 2024

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Expenditure on charitable activities	21,243	-	21,243
	<u>21,243</u>	<u>-</u>	<u>21,243</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Expenditure on charitable activities	23,232	-	23,232
	<u>23,232</u>	<u>-</u>	<u>23,232</u>

### 7. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>420</u>	<u>376</u>

### 8. Trustee remuneration and expenses

None of the trustees received remuneration during the year ended 30 November 2024.

### 9. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>420</u>	<u>476</u>
	<u>420</u>	<u>476</u>

### 10. Analysis of charitable funds

#### Unrestricted funds

	At 1 December 2023 £	Income £	Expenditure £	At 30 November 2024 £
General funds	13,783	<u>30,003</u>	<u>(21,243)</u>	<u>22,543</u>
	13,783	30,003	(21,243)	22,543



**Let's Change Tomorrow**

Northern Ireland - Charity number 107663

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# Accounts

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CHARITY REGISTRATION NUMBER: NIC107663

**Let's Change Tomorrow**  
**Unaudited Financial Statements**  
**30 November 2023**

"OFFICE COPY"

**PFS ACCOUNTANTS AND AUDITORS LTD**

Chartered Certified Accountant  
122 Main Street  
Dungiven  
Co Derry  
BT47 4LG

# Let's Change Tomorrow

## Financial Statements

Year ended 30 November 2023

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# Let's Change Tomorrow

## Trustees' Annual Report

Year ended 30 November 2023

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The trustees present their report and the unaudited financial statements of the charity for the year ended 30 November 2023

### Reference and administrative details

**Registered charity name** Let's Change Tomorrow

**Charity registration number** NIC107663

**Principal office and registered office** 26 Ardcairn  
Dungiven  
Co Derry  
BT47 4UB

### The trustees

Anne McCloskey  
Rebecca Doran  
Berach O'Hagan

**Accountants** PFS Accountants and auditors Ltd  
Chartered accountant  
122 Main Street  
Dungiven  
Co Derry  
BT47 4LG

### Structure, governance and management

Let's Change Tomorrow Trust was established on 19 February 2020 and has three trustees. The trust constitution was formally adopted at the first general meeting.

### Objectives and activities

The objective of the charity is to demonstrate true Christian value of compassion by delivering aid to individuals, families or communities that suffer as a result of natural disaster, war or strife. In order to carry out the charitable purpose the charity will raise funds, receive grants and donations and apply funds to carry out the work of the charity.

### Achievements and performance

During the year ended 30 November 2023 the charity received income from donations and fundraising of £27,946. Bucket collections were held in aid of Gaza and in aid of the Turkey/Syria Earthquake appeal. A walk to Banagher Dam was also organised in aid of the Moroccan Earthquake Appeal.

# Let's Change Tomorrow

## Trustees' Annual Report *(continued)*

Year ended 30 November 2023

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### Financial review

During the year the charity made a net surplus of £4,716, this is shown on page 4 to the accounts.

### Review of charity's financial position at the year end

As at the 30 November 2023 the charity had total charity funds of £13,783.

### Statement of Trustees Responsibilities

Responsibilities of the trustees in relation to the financial statements.

Charity law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make sound judgements and estimates that are reasonable and prudent and prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will not continue in business.

The trustees' annual report was approved on 13 August 2024 and signed on behalf of the board of trustees by:



Anne McCloskey  
Trustee



Rebecca Doran  
Trustee

# Let's Change Tomorrow

## Independent Examiner's Report to the Trustees of Let's Change Tomorrow

Year ended 30 November 2023

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I report on the financial statements for the year ended 30 November 2023, which comprise the statement of financial activities, statement of financial position and the related notes.

### Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

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

### Basis of independent examiner's report

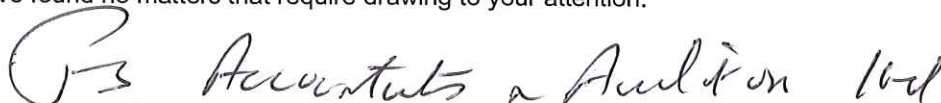
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

### Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



PFS ACCOUNTANTS LTD  
Chartered Certified Accountants

122 Main Street  
Dungiven  
Co Derry  
BT47 4LG

Date: 13 August 2024

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# Let's Change Tomorrow

## Statement of Financial Activities

30 November 2023

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		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
<b>Income</b>					
Donations, Grants & Fundraising	4	27,948	-	27,948	23,863
<b>Total income</b>		<u>27,948</u>	<u>-</u>	<u>27,948</u>	<u>23,863</u>
<b>Expenditure</b>					
Expenditure on charitable activities	5,6	(23,232)	-	(23,232)	(16,658)
<b>Total expenditure</b>		<u>(23,232)</u>	<u>-</u>	<u>(23,232)</u>	<u>(16,658)</u>
<b>Net income and net movement in funds</b>		<u>4,716</u>	<u>-</u>	<u>4,716</u>	<u>7,205</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		9,067	-	9,067	1,862
<b>Total funds carried forward</b>		<u>13,783</u>	<u>-</u>	<u>13,783</u>	<u>9,067</u>

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

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The notes on pages 6 to 9 form part of these financial statements accounts.

# Let's Change Tomorrow

## Statement of Financial Position

30 November 2023

		2023 £	2022 £
<b>Current assets</b>			
Cash at bank and in hand		14,239	9,427
<b>Creditors: amounts falling due within one year</b>	<b>9</b>	<u>456</u>	<u>360</u>
<b>Net current assets</b>		<u>13,783</u>	<u>9,067</u>
<b>Total assets less current liabilities</b>		<u>13,783</u>	<u>9,067</u>
<b>Net assets</b>		<u>13,783</u>	<u>9,067</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>13,783</u>	<u>9,067</u>
<b>Total charity funds</b>	<b>10</b>	<u>13,783</u>	<u>9,067</u>

These financial statements accounts were approved by the board of trustees and authorised for issue on 13 August 2024, and are signed on behalf of the board by:



Anne McCloskey  
Trustee



Rebecca Doran  
Trustee

The notes on pages 6 to 9 form part of these financial statements accounts.

# Let's Change Tomorrow

## Notes to the Financial Statements

Year ended 30 November 2023

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### 1. General information

The charity is registered charity in Northern Ireland and is unincorporated. The address of the principal office is 26 Ardcairn, Dungiven, CO Derry, BT47 4UB

### 2. Statement of compliance

These financial statements accounts 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 Charities Act (Northern Ireland) 2008.

### 3. Accounting policies

#### Basis of preparation

The financial statements accounts 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 accounts 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

#### 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.

# Let's Change Tomorrow

## Notes to the Financial Statements

30 November 2023

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

#### 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.

#### 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.

# Let's Change Tomorrow

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

Year ended 30 November 2023

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### 4. Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations and fundraising	27,946	-	27,946
Bank interest received	2	-	2
	<u>27,948</u>	<u>-</u>	<u>27,948</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations and fundraising	22,863	-	22,863
Grants	1,000	-	1,000
	<u>23,863</u>	<u>-</u>	<u>23,863</u>

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Expenditure on charitable activities	23,232	-	23,232
	<u>23,232</u>	<u>-</u>	<u>23,232</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Expenditure on charitable activities	16,658	-	16,658
	<u>16,658</u>	<u>-</u>	<u>16,658</u>

# Let's Change Tomorrow

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

Year ended 30 November 2023

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Expenditure on charitable activities	23,232	-	23,232
	<u>23,232</u>	<u>-</u>	<u>23,232</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Expenditure on charitable activities	16,658	-	16,658
	<u>16,658</u>	<u>-</u>	<u>16,658</u>

### 7. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	476	360
	<u>476</u>	<u>360</u>

### 8. Trustee remuneration and expenses

None of the trustees received remuneration during the year ended 30 November 2023.

### 9. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	476	360
	<u>476</u>	<u>360</u>

### 10. Analysis of charitable funds

#### Unrestricted funds

	At 1 December 2022 £	Income £	Expenditure £	At 30 November 2023 £
General funds	9,067	27,948	(23,232)	13,783
	<u>9,067</u>	<u>27,948</u>	<u>(23,232)</u>	<u>13,783</u>



**Let's Change Tomorrow**

Northern Ireland - Charity number 107663

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# Annual report

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CHARITY REGISTRATION NUMBER: NIC107663

**Let's Change Tomorrow**  
**Unaudited Financial Statements**

"OFFICE COPY"

**30 November 2023**

**PFS ACCOUNTANTS AND AUDITORS LTD**

Chartered Certified Accountant  
122 Main Street  
Dungiven  
Co Derry  
BT47 4LG

# Let's Change Tomorrow

## Financial Statements

Year ended 30 November 2023

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# Let's Change Tomorrow

## Trustees' Annual Report

Year ended 30 November 2023

---

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 November 2023

### Reference and administrative details

**Registered charity name** Let's Change Tomorrow

**Charity registration number** NIC107663

**Principal office and registered office** 26 Ardcairn  
Dungiven  
Co Derry  
BT47 4UB

### The trustees

Anne McCloskey  
Rebecca Doran  
Berach O'Hagan

**Accountants** PFS Accountants and auditors Ltd  
Chartered accountant  
122 Main Street  
Dungiven  
Co Derry  
BT47 4LG

### Structure, governance and management

Let's Change Tomorrow Trust was established on 19 February 2020 and has three trustees. The trust constitution was formally adopted at the first general meeting.

### Objectives and activities

The objective of the charity is to demonstrate true Christian value of compassion by delivering aid to individuals, families or communities that suffer as a result of natural disaster, war or strife. In order to carry out the charitable purpose the charity will raise funds, receive grants and donations and apply funds to carry out the work of the charity.

### Achievements and performance

During the year ended 30 November 2023 the charity received income from donations and fundraising of £27,946. Bucket collections were held in aid of Gaza and in aid of the Turkey/Syria Earthquake appeal. A walk to Banagher Dam was also organised in aid of the Moroccan Earthquake Appeal.

# Let's Change Tomorrow

## Trustees' Annual Report *(continued)*

Year ended 30 November 2023

---

### Financial review

During the year the charity made a net surplus of £4,716, this is shown on page 4 to the accounts.

### Review of charity's financial position at the year end

As at the 30 November 2023 the charity had total charity funds of £13,783.

### Statement of Trustees Responsibilities

Responsibilities of the trustees in relation to the financial statements.

Charity law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make sound judgements and estimates that are reasonable and prudent and prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will not continue in business.

The trustees' annual report was approved on 13 August 2024 and signed on behalf of the board of trustees by:



Anne McCloskey  
Trustee



Rebecca Doran  
Trustee

# Let's Change Tomorrow

## Independent Examiner's Report to the Trustees of Let's Change Tomorrow

Year ended 30 November 2023

---

I report on the financial statements for the year ended 30 November 2023, which comprise the statement of financial activities, statement of financial position and the related notes.

### Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

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

### Basis of independent examiner's report

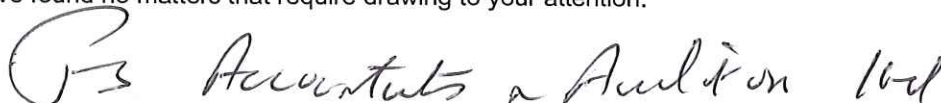
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

### Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



PFS ACCOUNTANTS LTD  
Chartered Certified Accountants

122 Main Street  
Dungiven  
Co Derry  
BT47 4LG

Date: 13 August 2024

---

# Let's Change Tomorrow

## Statement of Financial Activities

30 November 2023

---

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
<b>Income</b>					
Donations, Grants & Fundraising	4	27,948	-	27,948	23,863
<b>Total income</b>		<u>27,948</u>	<u>-</u>	<u>27,948</u>	<u>23,863</u>
<b>Expenditure</b>					
Expenditure on charitable activities	5,6	(23,232)	-	(23,232)	(16,658)
<b>Total expenditure</b>		<u>(23,232)</u>	<u>-</u>	<u>(23,232)</u>	<u>(16,658)</u>
<b>Net income and net movement in funds</b>		<u>4,716</u>	<u>-</u>	<u>4,716</u>	<u>7,205</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		9,067	-	9,067	1,862
<b>Total funds carried forward</b>		<u>13,783</u>	<u>-</u>	<u>13,783</u>	<u>9,067</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 6 to 9 form part of these financial statements accounts.

**Let's Change Tomorrow**  
**Statement of Financial Position**  
**30 November 2023**

---

		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Current assets</b>			
Cash at bank and in hand		14,239	9,427
<b>Creditors: amounts falling due within one year</b>	<b>9</b>	456	360
<b>Net current assets</b>		<u>13,783</u>	<u>9,067</u>
<b>Total assets less current liabilities</b>		<u>13,783</u>	<u>9,067</u>
<b>Net assets</b>		<u>13,783</u>	<u>9,067</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>13,783</u>	<u>9,067</u>
<b>Total charity funds</b>	<b>10</b>	<u>13,783</u>	<u>9,067</u>

These financial statements accounts were approved by the board of trustees and authorised for issue on 13 August 2024, and are signed on behalf of the board by:



Anne McCloskey  
Trustee



Rebecca Doran  
Trustee

The notes on pages 6 to 9 form part of these financial statements accounts.

# Let's Change Tomorrow

## Notes to the Financial Statements

Year ended 30 November 2023

---

### 1. General information

The charity is registered charity in Northern Ireland and is unincorporated. The address of the principal office is 26 Ardcairn, Dungiven, CO Derry, BT47 4UB

### 2. Statement of compliance

These financial statements accounts 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 Charities Act (Northern Ireland) 2008.

### 3. Accounting policies

#### Basis of preparation

The financial statements accounts 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 accounts 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

#### 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.

# Let's Change Tomorrow

## Notes to the Financial Statements

30 November 2023

---

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

#### 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.

#### 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.

# Let's Change Tomorrow

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

Year ended 30 November 2023

---

### 4. Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations and fundraising	27,946	-	27,946
Bank interest received	2	-	2
	<u>27,948</u>	<u>-</u>	<u>27,948</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations and fundraising	22,863	-	22,863
Grants	1,000	-	1,000
	<u>23,863</u>	<u>-</u>	<u>23,863</u>

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Expenditure on charitable activities	23,232	-	23,232
	<u>23,232</u>	<u>-</u>	<u>23,232</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Expenditure on charitable activities	16,658	-	16,658
	<u>16,658</u>	<u>-</u>	<u>16,658</u>

# Let's Change Tomorrow

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

Year ended 30 November 2023

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Expenditure on charitable activities	23,232	-	23,232
	<u>23,232</u>	<u>-</u>	<u>23,232</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Expenditure on charitable activities	16,658	-	16,658
	<u>16,658</u>	<u>-</u>	<u>16,658</u>

### 7. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	476	360
	<u>476</u>	<u>360</u>

### 8. Trustee remuneration and expenses

None of the trustees received remuneration during the year ended 30 November 2023.

### 9. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	476	360
	<u>476</u>	<u>360</u>

### 10. Analysis of charitable funds

#### Unrestricted funds

	At 1 December 2022 £	Income £	Expenditure £	At 30 November 2023 £
General funds	9,067	27,948	(23,232)	13,783
	<u>9,067</u>	<u>27,948</u>	<u>(23,232)</u>	<u>13,783</u>



**Let's Change Tomorrow**

Northern Ireland - Charity number 107663

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# Annual return

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CHARITY REGISTRATION NUMBER: NIC107663

**Let's Change Tomorrow**  
**Unaudited Financial Statements**

"OFFICE COPY"

**30 November 2023**

**PFS ACCOUNTANTS AND AUDITORS LTD**

Chartered Certified Accountant  
122 Main Street  
Dungiven  
Co Derry  
BT47 4LG

# Let's Change Tomorrow

## Financial Statements

Year ended 30 November 2023

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Statement of financial position	<b>5</b>
Notes to the financial statements	<b>6</b>

---

# Let's Change Tomorrow

## Trustees' Annual Report

Year ended 30 November 2023

---

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 November 2023

### Reference and administrative details

**Registered charity name** Let's Change Tomorrow

**Charity registration number** NIC107663

**Principal office and registered office** 26 Ardcairn  
Dungiven  
Co Derry  
BT47 4UB

### The trustees

Anne McCloskey  
Rebecca Doran  
Berach O'Hagan

**Accountants** PFS Accountants and auditors Ltd  
Chartered accountant  
122 Main Street  
Dungiven  
Co Derry  
BT47 4LG

### Structure, governance and management

Let's Change Tomorrow Trust was established on 19 February 2020 and has three trustees. The trust constitution was formally adopted at the first general meeting.

### Objectives and activities

The objective of the charity is to demonstrate true Christian value of compassion by delivering aid to individuals, families or communities that suffer as a result of natural disaster, war or strife. In order to carry out the charitable purpose the charity will raise funds, receive grants and donations and apply funds to carry out the work of the charity.

### Achievements and performance

During the year ended 30 November 2023 the charity received income from donations and fundraising of £27,946. Bucket collections were held in aid of Gaza and in aid of the Turkey/Syria Earthquake appeal. A walk to Banagher Dam was also organised in aid of the Moroccan Earthquake Appeal.

# Let's Change Tomorrow

## Trustees' Annual Report *(continued)*

Year ended 30 November 2023

---

### Financial review

During the year the charity made a net surplus of £4,716, this is shown on page 4 to the accounts.

### Review of charity's financial position at the year end

As at the 30 November 2023 the charity had total charity funds of £13,783.

### Statement of Trustees Responsibilities

Responsibilities of the trustees in relation to the financial statements.

Charity law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make sound judgements and estimates that are reasonable and prudent and prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will not continue in business.

The trustees' annual report was approved on 13 August 2024 and signed on behalf of the board of trustees by:



Anne McCloskey  
Trustee



Rebecca Doran  
Trustee

# Let's Change Tomorrow

## Independent Examiner's Report to the Trustees of Let's Change Tomorrow

Year ended 30 November 2023

---

I report on the financial statements for the year ended 30 November 2023, which comprise the statement of financial activities, statement of financial position and the related notes.

### Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

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

### Basis of independent examiner's report

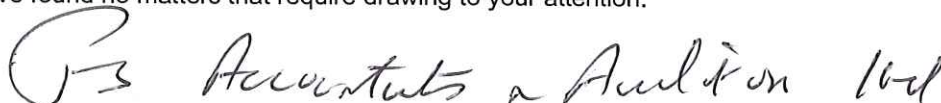
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

### Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



PFS ACCOUNTANTS LTD  
Chartered Certified Accountants

122 Main Street  
Dungiven  
Co Derry  
BT47 4LG

Date: 13 August 2024

---

# Let's Change Tomorrow

## Statement of Financial Activities

30 November 2023

---

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
<b>Income</b>					
Donations, Grants & Fundraising	4	27,948	-	27,948	23,863
<b>Total income</b>		<u>27,948</u>	<u>-</u>	<u>27,948</u>	<u>23,863</u>
<b>Expenditure</b>					
Expenditure on charitable activities	5,6	(23,232)	-	(23,232)	(16,658)
<b>Total expenditure</b>		<u>(23,232)</u>	<u>-</u>	<u>(23,232)</u>	<u>(16,658)</u>
<b>Net income and net movement in funds</b>		<u>4,716</u>	<u>-</u>	<u>4,716</u>	<u>7,205</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		9,067	-	9,067	1,862
<b>Total funds carried forward</b>		<u>13,783</u>	<u>-</u>	<u>13,783</u>	<u>9,067</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 6 to 9 form part of these financial statements accounts.

**Let's Change Tomorrow**  
**Statement of Financial Position**  
**30 November 2023**

---

		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Current assets</b>			
Cash at bank and in hand		14,239	9,427
<b>Creditors: amounts falling due within one year</b>	<b>9</b>	456	360
<b>Net current assets</b>		<u>13,783</u>	<u>9,067</u>
<b>Total assets less current liabilities</b>		<u>13,783</u>	<u>9,067</u>
<b>Net assets</b>		<u>13,783</u>	<u>9,067</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>13,783</u>	<u>9,067</u>
<b>Total charity funds</b>	<b>10</b>	<u>13,783</u>	<u>9,067</u>

These financial statements accounts were approved by the board of trustees and authorised for issue on 13 August 2024, and are signed on behalf of the board by:



Anne McCloskey  
Trustee



Rebecca Doran  
Trustee

The notes on pages 6 to 9 form part of these financial statements accounts.

# Let's Change Tomorrow

## Notes to the Financial Statements

Year ended 30 November 2023

---

### 1. General information

The charity is registered charity in Northern Ireland and is unincorporated. The address of the principal office is 26 Ardcairn, Dungiven, CO Derry, BT47 4UB

### 2. Statement of compliance

These financial statements accounts 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 Charities Act (Northern Ireland) 2008.

### 3. Accounting policies

#### Basis of preparation

The financial statements accounts 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 accounts 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

#### 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.

# Let's Change Tomorrow

## Notes to the Financial Statements

30 November 2023

---

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

#### 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.

#### 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.

# Let's Change Tomorrow

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

Year ended 30 November 2023

---

### 4. Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations and fundraising	27,946	-	27,946
Bank interest received	2	-	2
	<u>27,948</u>	<u>-</u>	<u>27,948</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations and fundraising	22,863	-	22,863
Grants	1,000	-	1,000
	<u>23,863</u>	<u>-</u>	<u>23,863</u>

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Expenditure on charitable activities	23,232	-	23,232
	<u>23,232</u>	<u>-</u>	<u>23,232</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Expenditure on charitable activities	16,658	-	16,658
	<u>16,658</u>	<u>-</u>	<u>16,658</u>

# Let's Change Tomorrow

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

Year ended 30 November 2023

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Expenditure on charitable activities	23,232	-	23,232
	<u>23,232</u>	<u>-</u>	<u>23,232</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Expenditure on charitable activities	16,658	-	16,658
	<u>16,658</u>	<u>-</u>	<u>16,658</u>

### 7. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	476	360
	<u>476</u>	<u>360</u>

### 8. Trustee remuneration and expenses

None of the trustees received remuneration during the year ended 30 November 2023.

### 9. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	476	360
	<u>476</u>	<u>360</u>

### 10. Analysis of charitable funds

#### Unrestricted funds

	At 1 December 2022 £	Income £	Expenditure £	At 30 November 2023 £
General funds	9,067	27,948	(23,232)	13,783
	<u>9,067</u>	<u>27,948</u>	<u>(23,232)</u>	<u>13,783</u>



**Let's Change Tomorrow**

Northern Ireland - Charity number 107663

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# Accounts

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CHARITY REGISTRATION NUMBER: NIC107663

**Let's Change Tomorrow**  
**Unaudited Financial Statements**  
**30 November 2022**

**PFS ACCOUNTANTS AND AUDITORS LTD**

Chartered Certified Accountant  
122 Main Street  
Dungiven  
Co Derry  
BT47 4LG

# Let's Change Tomorrow

## Financial Statements

Year ended 30 November 2022

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---

# Let's Change Tomorrow

## Trustees' Annual Report

Year ended 30 November 2022

---

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 November 2022

### Reference and administrative details

<b>Registered charity name</b>	Let's Change Tomorrow
<b>Charity registration number</b>	NIC107663
<b>Principal office and registered office</b>	26 Ardcairn Dungiven Co Derry BT47 4UB

### The trustees

Anne McCloskey  
Rebecca Doran  
Berach O'Hagan

<b>Accountants</b>	PFS Accountants and auditors Ltd Chartered accountant 122 Main Street Dungiven Co Derry BT47 4LG
--------------------	---

### Structure, governance and management

Let's Change Tomorrow Trust was established on 19 February 2020 and has three trustees. The trust constitution was formally adopted at the first general meeting.

### Objectives and activities

The objective of the charity is to demonstrate true Christian value of compassion by delivering aid to individuals, families or communities that suffer as a result of natural disaster, war or strife. In order to carry out the charitable purpose the charity will raise funds, receive grants and donations and apply funds to carry out the work of the charity.

### Achievements and performance

During the year ended 30 November 2022 the charity received donations of £9,318. They also held a very successful golf day which raised funds of £12,145. The charity also received a grant of £1,000 from Dungiven outreach.

# Let's Change Tomorrow

## Trustees' Annual Report *(continued)*

Year ended 30 November 2022

---

### Financial review

During the year the charity made a net surplus of £7,205, this is shown on page 4 to the accounts.

### Review of charity's financial position at the year end

As at the 30 November 2022 the charity had total charity funds of £9,067.

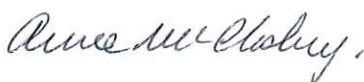
### Statement of Trustees Responsibilities

Responsibilities of the trustees in relation to the financial statements.

Charity law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make sound judgements and estimates that are reasonable and prudent and prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will not continue in business.

The trustees' annual report was approved on 27 September 2023 and signed on behalf of the board of trustees by:



Anne McCloskey  
Trustee



Rebecca Doran  
Trustee

# Let's Change Tomorrow

## Independent Examiner's Report to the Trustees of Let's Change Tomorrow

Year ended 30 November 2022

---

I report on the financial statements for the year ended 30 November 2022, which comprise the statement of financial activities, statement of financial position and the related notes.

### Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

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

### Basis of independent examiner's report

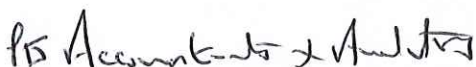
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

### Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



PFS ACCOUNTANTS LTD  
Chartered Certified Accountants

122 Main Street  
Dungiven  
Co Derry  
BT47 4LG

Date: 27 September 2023

---

# Let's Change Tomorrow

## Statement of Financial Activities

30 November 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
<b>Income</b>					
Donations, Grants & Fundraising	4	23,863	-	23,863	16,887
<b>Total income</b>		<u>23,863</u>	<u>-</u>	<u>23,863</u>	<u>16,887</u>
<b>Expenditure</b>					
Expenditure on charitable activities	5,6	(16,658)	-	(16,658)	(15,025)
<b>Total expenditure</b>		<u>(16,658)</u>	<u>-</u>	<u>(16,658)</u>	<u>(15,025)</u>
<b>Net income and net movement in funds</b>		<u>7,205</u>	<u>-</u>	<u>7,205</u>	<u>1,862</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,862	-	1,862	-
<b>Total funds carried forward</b>		<u>9,067</u>	<u>-</u>	<u>9,067</u>	<u>1,862</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 6 to 9 form part of these financial statements accounts.

# Let's Change Tomorrow

## Statement of Financial Position

30 November 2023

		2022 £	2021 £
<b>Current assets</b>			
Cash at bank and in hand		9,427	2,222
<b>Creditors: amounts falling due within one year</b>	<b>9</b>	<u>360</u>	<u>360</u>
<b>Net current assets</b>		<u>9,067</u>	<u>1,862</u>
<b>Total assets less current liabilities</b>		<u>9,067</u>	<u>1,862</u>
<b>Net assets</b>		<u>9,067</u>	<u>1,862</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>9,067</u>	<u>1,862</u>
<b>Total charity funds</b>	<b>10</b>	<u>9,067</u>	<u>1,862</u>

These financial statements accounts were approved by the board of trustees and authorised for issue on 27 September 2023, and are signed on behalf of the board by:



Anne McCloskey  
Trustee



Rebecca Doran  
Trustee

The notes on pages 6 to 9 form part of these financial statements accounts.

# Let's Change Tomorrow

## Notes to the Financial Statements

Year ended 30 November 2022

---

### 1. General information

The charity is registered charity in Northern Ireland and is unincorporated. The address of the principal office is 26 Ardcairn, Dungiven, CO Derry, BT47 4UB

### 2. Statement of compliance

These financial statements accounts 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 Charities Act (Northern Ireland) 2008.

### 3. Accounting policies

#### Basis of preparation

The financial statements accounts 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 accounts 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

#### 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.

# Let's Change Tomorrow

## Notes to the Financial Statements

30 November 2022

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

#### 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.

#### 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.

# Let's Change Tomorrow

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

Year ended 30 November 2022

---

### 4. Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations	9,318	-	9,318
Fundraising	13,545	-	13,545
Grants	1,000	-	1,000
	<u>23,863</u>	<u>-</u>	<u>23,863</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations	13,098	-	13,098
Fundraising	2,539	-	2,539
Grants	1,250	-	1,250
	<u>16,887</u>	<u>-</u>	<u>16,887</u>

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Expenditure on charitable activities	16,658	-	16,658
	<u>16,658</u>	<u>-</u>	<u>16,658</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Expenditure on charitable activities	15,025	-	15,025
	<u>15,025</u>	<u>-</u>	<u>15,025</u>

# Let's Change Tomorrow

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

Year ended 30 November 2022

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Expenditure on charitable activities	16,658	-	16,658
	<u>16,658</u>	<u>-</u>	<u>16,658</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Expenditure on charitable activities	15,025	-	15,025
	<u>15,025</u>	<u>-</u>	<u>15,025</u>

### 7. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>360</u>	<u>360</u>

### 8. Trustee remuneration and expenses

None of the trustees received remuneration during the year ended 30 November 2022.

### 9. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>360</u>	<u>360</u>
	<u>360</u>	<u>360</u>

### 10. Analysis of charitable funds

#### Unrestricted funds

	At 1 December 2021 £	Income £	Expenditure £	At 30 November 2022 £
General funds	<u>1,862</u>	<u>23,863</u>	<u>(16,658)</u>	<u>9,067</u>
	1,862	23,863	(16,658)	9,067

**Let's Change Tomorrow**

Northern Ireland - Charity number 107663

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# Annual report

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CHARITY REGISTRATION NUMBER: NIC107663

**Let's Change Tomorrow**  
**Unaudited Financial Statements**  
**30 November 2022**

**PFS ACCOUNTANTS AND AUDITORS LTD**

Chartered Certified Accountant  
122 Main Street  
Dungiven  
Co Derry  
BT47 4LG

# Let's Change Tomorrow

## Financial Statements

Year ended 30 November 2022

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Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6

---

# Let's Change Tomorrow

## Trustees' Annual Report

Year ended 30 November 2022

---

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 November 2022

### Reference and administrative details

<b>Registered charity name</b>	Let's Change Tomorrow
<b>Charity registration number</b>	NIC107663
<b>Principal office and registered office</b>	26 Ardcairn Dungiven Co Derry BT47 4UB

### The trustees

Anne McCloskey  
Rebecca Doran  
Berach O'Hagan

<b>Accountants</b>	PFS Accountants and auditors Ltd Chartered accountant 122 Main Street Dungiven Co Derry BT47 4LG
--------------------	---

### Structure, governance and management

Let's Change Tomorrow Trust was established on 19 February 2020 and has three trustees. The trust constitution was formally adopted at the first general meeting.

### Objectives and activities

The objective of the charity is to demonstrate true Christian value of compassion by delivering aid to individuals, families or communities that suffer as a result of natural disaster, war or strife. In order to carry out the charitable purpose the charity will raise funds, receive grants and donations and apply funds to carry out the work of the charity.

### Achievements and performance

During the year ended 30 November 2022 the charity received donations of £9,318. They also held a very successful golf day which raised funds of £12,145. The charity also received a grant of £1,000 from Dungiven outreach.

# Let's Change Tomorrow

## Trustees' Annual Report *(continued)*

Year ended 30 November 2022

---

### Financial review

During the year the charity made a net surplus of £7,205, this is shown on page 4 to the accounts.

### Review of charity's financial position at the year end

As at the 30 November 2022 the charity had total charity funds of £9,067.

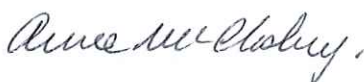
### Statement of Trustees Responsibilities

Responsibilities of the trustees in relation to the financial statements.

Charity law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make sound judgements and estimates that are reasonable and prudent and prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will not continue in business.

The trustees' annual report was approved on 27 September 2023 and signed on behalf of the board of trustees by:



Anne McCloskey  
Trustee



Rebecca Doran  
Trustee

# Let's Change Tomorrow

## Independent Examiner's Report to the Trustees of Let's Change Tomorrow

Year ended 30 November 2022

---

I report on the financial statements for the year ended 30 November 2022, which comprise the statement of financial activities, statement of financial position and the related notes.

### Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

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

### Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my 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. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

### Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



PFS ACCOUNTANTS LTD  
Chartered Certified Accountants

122 Main Street  
Dungiven  
Co Derry  
BT47 4LG

Date: 27 September 2023

---

# Let's Change Tomorrow

## Statement of Financial Activities

30 November 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
<b>Income</b>					
Donations, Grants & Fundraising	4	23,863	-	23,863	16,887
<b>Total income</b>		<u>23,863</u>	<u>-</u>	<u>23,863</u>	<u>16,887</u>
<b>Expenditure</b>					
Expenditure on charitable activities	5,6	(16,658)	-	(16,658)	(15,025)
<b>Total expenditure</b>		<u>(16,658)</u>	<u>-</u>	<u>(16,658)</u>	<u>(15,025)</u>
<b>Net income and net movement in funds</b>		<u>7,205</u>	<u>-</u>	<u>7,205</u>	<u>1,862</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,862	-	1,862	-
<b>Total funds carried forward</b>		<u>9,067</u>	<u>-</u>	<u>9,067</u>	<u>1,862</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 6 to 9 form part of these financial statements accounts.

# Let's Change Tomorrow

## Statement of Financial Position

30 November 2023

		2022 £	2021 £
<b>Current assets</b>			
Cash at bank and in hand		9,427	2,222
<b>Creditors: amounts falling due within one year</b>	<b>9</b>	<u>360</u>	<u>360</u>
<b>Net current assets</b>		<u>9,067</u>	<u>1,862</u>
<b>Total assets less current liabilities</b>		<u>9,067</u>	<u>1,862</u>
<b>Net assets</b>		<u>9,067</u>	<u>1,862</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>9,067</u>	<u>1,862</u>
<b>Total charity funds</b>	<b>10</b>	<u>9,067</u>	<u>1,862</u>

These financial statements accounts were approved by the board of trustees and authorised for issue on 27 September 2023, and are signed on behalf of the board by:



Anne McCloskey  
Trustee



Rebecca Doran  
Trustee

The notes on pages 6 to 9 form part of these financial statements accounts.

# Let's Change Tomorrow

## Notes to the Financial Statements

Year ended 30 November 2022

---

### 1. General information

The charity is registered charity in Northern Ireland and is unincorporated. The address of the principal office is 26 Ardcairn, Dungiven, CO Derry, BT47 4UB

### 2. Statement of compliance

These financial statements accounts 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 Charities Act (Northern Ireland) 2008.

### 3. Accounting policies

#### Basis of preparation

The financial statements accounts 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 accounts 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

#### 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.

# Let's Change Tomorrow

## Notes to the Financial Statements

30 November 2022

---

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

#### 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.

#### 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.

# Let's Change Tomorrow

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

Year ended 30 November 2022

---

### 4. Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations	9,318	-	9,318
Fundraising	13,545	-	13,545
Grants	1,000	-	1,000
	<u>23,863</u>	<u>-</u>	<u>23,863</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations	13,098	-	13,098
Fundraising	2,539	-	2,539
Grants	1,250	-	1,250
	<u>16,887</u>	<u>-</u>	<u>16,887</u>

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Expenditure on charitable activities	16,658	-	16,658
	<u>16,658</u>	<u>-</u>	<u>16,658</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Expenditure on charitable activities	15,025	-	15,025
	<u>15,025</u>	<u>-</u>	<u>15,025</u>

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# Let's Change Tomorrow

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

Year ended 30 November 2022

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Expenditure on charitable activities	16,658	-	16,658
	<u>16,658</u>	<u>-</u>	<u>16,658</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Expenditure on charitable activities	15,025	-	15,025
	<u>15,025</u>	<u>-</u>	<u>15,025</u>

### 7. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>360</u>	<u>360</u>

### 8. Trustee remuneration and expenses

None of the trustees received remuneration during the year ended 30 November 2022.

### 9. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>360</u>	<u>360</u>
	<u>360</u>	<u>360</u>

### 10. Analysis of charitable funds

#### Unrestricted funds

	At 1 December 2021 £	Income £	Expenditure £	At 30 November 2022 £
General funds	<u>1,862</u>	<u>23,863</u>	<u>(16,658)</u>	<u>9,067</u>
	1,862	23,863	(16,658)	9,067

**Let's Change Tomorrow**

Northern Ireland - Charity number 107663

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# Annual return

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CHARITY REGISTRATION NUMBER: NIC107663

**Let's Change Tomorrow**  
**Unaudited Financial Statements**  
**30 November 2022**

**PFS ACCOUNTANTS AND AUDITORS LTD**

Chartered Certified Accountant  
122 Main Street  
Dungiven  
Co Derry  
BT47 4LG

# Let's Change Tomorrow

## Financial Statements

Year ended 30 November 2022

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Statement of financial activities	4
Statement of financial position	5
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---

# Let's Change Tomorrow

## Trustees' Annual Report

Year ended 30 November 2022

---

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 November 2022

### Reference and administrative details

<b>Registered charity name</b>	Let's Change Tomorrow
<b>Charity registration number</b>	NIC107663
<b>Principal office and registered office</b>	26 Ardcairn Dungiven Co Derry BT47 4UB

### The trustees

Anne McCloskey  
Rebecca Doran  
Berach O'Hagan

<b>Accountants</b>	PFS Accountants and auditors Ltd Chartered accountant 122 Main Street Dungiven Co Derry BT47 4LG
--------------------	---

### Structure, governance and management

Let's Change Tomorrow Trust was established on 19 February 2020 and has three trustees. The trust constitution was formally adopted at the first general meeting.

### Objectives and activities

The objective of the charity is to demonstrate true Christian value of compassion by delivering aid to individuals, families or communities that suffer as a result of natural disaster, war or strife. In order to carry out the charitable purpose the charity will raise funds, receive grants and donations and apply funds to carry out the work of the charity.

### Achievements and performance

During the year ended 30 November 2022 the charity received donations of £9,318. They also held a very successful golf day which raised funds of £12,145. The charity also received a grant of £1,000 from Dungiven outreach.

# Let's Change Tomorrow

## Trustees' Annual Report *(continued)*

Year ended 30 November 2022

---

### Financial review

During the year the charity made a net surplus of £7,205, this is shown on page 4 to the accounts.

### Review of charity's financial position at the year end

As at the 30 November 2022 the charity had total charity funds of £9,067.

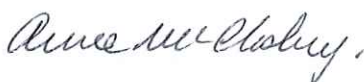
### Statement of Trustees Responsibilities

Responsibilities of the trustees in relation to the financial statements.

Charity law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make sound judgements and estimates that are reasonable and prudent and prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will not continue in business.

The trustees' annual report was approved on 27 September 2023 and signed on behalf of the board of trustees by:



Anne McCloskey  
Trustee



Rebecca Doran  
Trustee

# Let's Change Tomorrow

## Independent Examiner's Report to the Trustees of Let's Change Tomorrow

Year ended 30 November 2022

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I report on the financial statements for the year ended 30 November 2022, which comprise the statement of financial activities, statement of financial position and the related notes.

### Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

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

### Basis of independent examiner's report

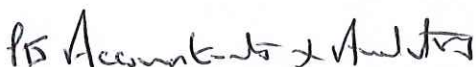
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

### Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



PFS ACCOUNTANTS LTD  
Chartered Certified Accountants

122 Main Street  
Dungiven  
Co Derry  
BT47 4LG

Date: 27 September 2023

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# Let's Change Tomorrow

## Statement of Financial Activities

30 November 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
<b>Income</b>					
Donations, Grants & Fundraising	4	23,863	-	23,863	16,887
<b>Total income</b>		<u>23,863</u>	<u>-</u>	<u>23,863</u>	<u>16,887</u>
<b>Expenditure</b>					
Expenditure on charitable activities	5,6	(16,658)	-	(16,658)	(15,025)
<b>Total expenditure</b>		<u>(16,658)</u>	<u>-</u>	<u>(16,658)</u>	<u>(15,025)</u>
<b>Net income and net movement in funds</b>		<u>7,205</u>	<u>-</u>	<u>7,205</u>	<u>1,862</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,862	-	1,862	-
<b>Total funds carried forward</b>		<u>9,067</u>	<u>-</u>	<u>9,067</u>	<u>1,862</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 6 to 9 form part of these financial statements accounts.

# Let's Change Tomorrow

## Statement of Financial Position

30 November 2023

		2022 £	2021 £
<b>Current assets</b>			
Cash at bank and in hand		9,427	2,222
<b>Creditors: amounts falling due within one year</b>	<b>9</b>	<u>360</u>	<u>360</u>
<b>Net current assets</b>		<u>9,067</u>	<u>1,862</u>
<b>Total assets less current liabilities</b>		<u>9,067</u>	<u>1,862</u>
<b>Net assets</b>		<u>9,067</u>	<u>1,862</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>9,067</u>	<u>1,862</u>
<b>Total charity funds</b>	<b>10</b>	<u>9,067</u>	<u>1,862</u>

These financial statements accounts were approved by the board of trustees and authorised for issue on 27 September 2023, and are signed on behalf of the board by:



Anne McCloskey  
Trustee



Rebecca Doran  
Trustee

The notes on pages 6 to 9 form part of these financial statements accounts.

# Let's Change Tomorrow

## Notes to the Financial Statements

Year ended 30 November 2022

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### 1. General information

The charity is registered charity in Northern Ireland and is unincorporated. The address of the principal office is 26 Ardcairn, Dungiven, CO Derry, BT47 4UB

### 2. Statement of compliance

These financial statements accounts 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 Charities Act (Northern Ireland) 2008.

### 3. Accounting policies

#### Basis of preparation

The financial statements accounts 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 accounts 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

#### 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.

# Let's Change Tomorrow

## Notes to the Financial Statements

30 November 2022

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

#### 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.

#### 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.

# Let's Change Tomorrow

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

Year ended 30 November 2022

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### 4. Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations	9,318	-	9,318
Fundraising	13,545	-	13,545
Grants	1,000	-	1,000
	<u>23,863</u>	<u>-</u>	<u>23,863</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations	13,098	-	13,098
Fundraising	2,539	-	2,539
Grants	1,250	-	1,250
	<u>16,887</u>	<u>-</u>	<u>16,887</u>

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Expenditure on charitable activities	16,658	-	16,658
	<u>16,658</u>	<u>-</u>	<u>16,658</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Expenditure on charitable activities	15,025	-	15,025
	<u>15,025</u>	<u>-</u>	<u>15,025</u>

# Let's Change Tomorrow

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

Year ended 30 November 2022

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Expenditure on charitable activities	16,658	-	16,658
	<u>16,658</u>	<u>-</u>	<u>16,658</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Expenditure on charitable activities	15,025	-	15,025
	<u>15,025</u>	<u>-</u>	<u>15,025</u>

### 7. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>360</u>	<u>360</u>

### 8. Trustee remuneration and expenses

None of the trustees received remuneration during the year ended 30 November 2022.

### 9. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>360</u>	<u>360</u>
	<u>360</u>	<u>360</u>

### 10. Analysis of charitable funds

#### Unrestricted funds

	At 1 December 2021 £	Income £	Expenditure £	At 30 November 2022 £
General funds	<u>1,862</u>	<u>23,863</u>	<u>(16,658)</u>	<u>9,067</u>
	1,862	23,863	(16,658)	9,067