

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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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.

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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

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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

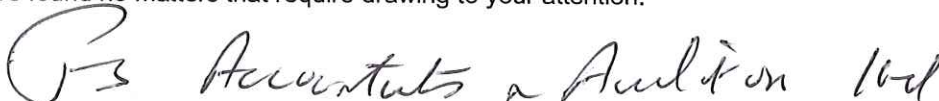
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the 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

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Statement of Financial Activities

30 November 2023

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

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Statement of Financial Position

30 November 2023

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

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.

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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.

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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.

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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>

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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

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>

