

Little Forget Me Nots Trust

Northern Ireland · Charity number 108225

Details

Status Received

Registered 2021-07-14

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

Contact

Address 2 North Street
Luragn
BT67 9aq
BT67 9AQ

Phone 07835879552

Email hello@littleforgetmenotstrust.com

Website www.littleforgetmenotstrust.com

Activities

Purposes: The purpose of Little Forget Me Nots Trust is to provide support and assistance to families who have experienced the death of an infant and/or pre-teen child, according to their specific needs. The charity will be evidence led in its service provision, providing or guiding to bereavement/counselling/therapy services including the arts and crafts as a means of therapy, supporting families through grief by assessing and addressing their emotional and practical needs and providing opportunities for them to overcome the often complex and unique circumstances that can arise whilst dealing with the grief of losing a child. The charity will provide a voice for unsupported families, providing professional and committed advocacy, advice and services for bereaved families who have experienced the loss of an infant or pre-teen child. The charitable purposes of the trust include but are not limited to the relief of those in need of support, the advancement of education and the advancement of health.

What the charity does: The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Arts,Counselling/support,Education/training,Medical/health/sickness

Who the charity helps: Children (5-13 year olds),Men,Parents,Preschool (0-5 year olds),Women,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-01	£85,958	£74,435	£0	2

Trustees

Name	Role	Appointed
Miss Arlene Robinson		
Mrs Bridget Byrne		
Mrs Lindsey Mckenna		
Mrs Louise Taylor		
Mrs Mary Mcalinden		
Mrs Nuala Toman		
Mrs Shauna Lyness		

Little Forget Me Nots Trust

Northern Ireland - Charity number 108225

Accounts

Little Forget Me Nots Trust
Annual Report and Unaudited Financial Statements
for the financial year ended 1 April 2025

Little Forget Me Nots Trust
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Little Forget Me Nots Trust
TRUSTEES' AND OTHER INFORMATION

Trustees

Mary McAlinden
Shauna Lyness
Bridget Byrne
Lindsay McKenna
Christopher Byrne
Arlene Robinson
Nuala Toman
Louise Taylor

Charity Number in Northern Ireland

108225

Principal Address

2 North Street
Lurgan
Craigavon
County Armagh
BT67 9AQ
Northern Ireland

Independent Examiner

Daly Park & Company Ltd
Chartered Accountants
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

Little Forget Me Nots Trust

TRUSTEES' REPORT

for the financial year ended 1 April 2025

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 1 April 2025.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

In this report the trustees of Little Forget Me Nots Trust present a summary of its purpose, governance, activities, achievements and finances for the financial year 1 April 2025.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

We aim to provide an open door and opportunities for families either collectively or individually who have needs that have evolved as a result of the death of an infant or pre-teen child in Northern Ireland and in the Republic of Ireland, where applicable. These needs may be emotional, mental or practical and the Trust will use resources to either provide direct access to services/counselling and therapies, including art based therapies or alternatively source and sign post to suitable and appropriate resources and services.

The Trust aims to provide a safe confidential space for family members to share and express their grief and experiences ensuring that appropriate emotional and practical support is at hand. The Trust also provides advocacy services where families and individuals require it, and to help develop policy around improving service provision for the bereaved from infant/pre-teen child loss. The Trust also delivers educational support in schools and organisations to ensure that appropriate support is provided to bereaved families and individuals in community settings.

Objectives

The Trust aims to reach families right across Northern Ireland, supporting, guiding and empowering them through peer crafting sessions, fundraising events and social media.

Structure, Governance and Management

Structure

The organisation is governed by its Trustees. All new Trustees go through an induction and training process and are appointed as and when required and based on their skills and experience. The Trustees do not retire on an annual basis.

The Trustees meet on a regular basis throughout the year to manage and control all aspects of the charity and also conduct regular risk assessments of the various operational risks impacting the charity and its projects at home and abroad.

Review of Activities, Achievements and Performance

Over the past year, The Little Forget Me Nots Trust has grown in reach, capability, and care — building new pathways of support for bereaved families across Northern Ireland.

This year, we:

- Launched our self-referral service, opening a direct and accessible route for parents and families to reach us when they need support most.
- Created our very first children's book, a gentle resource to help support grieving siblings and open conversations within families.
- Delivered our first Just Be Siblings programme — and due to high demand, expanded it into two full programmes, supporting children as they navigate grief alongside their families.
- Hosted 3 in-person Just Be programmes and 5 online Just Be Me programmes, ensuring connection and community were available to parents wherever they are in their grief journey.
- Celebrated our first charity birthday at a special gathering, welcoming 70 bereaved parents to connect, honour their babies, and hear a live podcast forum with shared stories of love, loss, and hope.

Little Forget Me Nots Trust

TRUSTEES' REPORT

for the financial year ended 1 April 2025

- Took part in the Belfast Marathon, with 10 dedicated volunteers running to raise awareness and funds for baby loss support.
- Launched our Memorial Support Scheme, providing £250 grants to 8 families to assist with memorial costs, helping parents honour their children in meaningful ways.

Every programme, connection, and conversation this year reflects our mission: ensuring no parent faces the heartbreak of baby loss alone. We are deeply grateful to our families, volunteers, partners, and supporters who have stood beside us as we continue building compassionate spaces for grief, remembrance, and hope.

Financial Review

The results for the financial year are set out in the Statement of Financial Activity and Balance Sheet. Income has increased on the previous year to £85,958, while overall expenditure has also increased from to £74,435. This is as a result of additional staffing costs as well as a significantly increased level of programme costs. The Trustees are satisfied with the overall surplus of £11,523 for the year, which mainly consists of funding from UU Future Screens NI received in the current year for costs included in the next financial period..

Results and Dividends

At the end of the financial year the charity has assets of £56,143 (2024 - £43,510) and liabilities of £2,358 (2024 - £1,248). The net assets of the charity have increased by £11,523.

Reserves Position and Policy

As a charity, LFMNT is entirely dependent on fundraising income and grant income. Due to the uncertainty of both of these income streams, it is prudent to aim to hold unrestricted free reserves equivalent to at least six months operating costs together with a contingency for other unexpected costs.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Little Forget Me Nots Trust subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Public Benefit Statement

In planning and directing the work of the Trust, the trustees have considered and understand both elements of the public benefit requirement i.e. that there are direct benefits which are identifiable and are available to the public or a section of the public.

Ensuring that the emotional needs of the bereaved are met by the services of the Trust directly impacts in a positive way on the mental and physical health and wellbeing of the beneficiaries, therefore also improving family life and relationships. Better community and organisational education and knowledge in how to best support family members who have been bereaved by infant and pre-teen child loss is vital in ensuring that maximum care is taken to not exacerbate the emotional suffering of the bereaved and help them to adapt to the changed circumstances in their everyday settings. Beneficiaries can avail of support/counselling and therapies such as art and craft work in a safe space assisting with grief management and improving their emotional and physical wellbeing. Bereaved families sharing their experiences in a safe space including the unique consequences of losing an infant or pre-teen child helps better equip society and other grieving families to deal with the needs of those suffering. Improved emotional and physical welfare and health of those directly benefitting from the Trust services, allowing the bereaved to adapt and move forward in their grief. Improved and enhanced community education and understanding of the unique needs and suffering of those who have suffered from infant and pre-teen child-loss. Improved service provision by statutory bodies and other agencies for those who have suffered bereavement from the loss of an infant / pre-teen child as a result of advocacy and input from the Trust No harm arising. Bereaved family members who have suffered the loss of an infant/child or pre-teen who are directly affected by grief. Schools and organisations in the community where bereaved family members attend by educating those dealing with the bereaved in how to specifically address the needs of those who have lost an infant/pre-child family member. A sense of improved wellbeing for those working with the Trust many of whom have suffered the loss of an infant or pre-teen child.

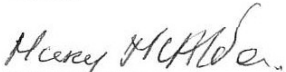
Little Forget Me Nots Trust
TRUSTEES' REPORT

for the financial year ended 1 April 2025

Approved by the Board of Trustees on 12 November 2025 and signed on its behalf by:



Nuala Toman
Trustee



Mary McAinden
Trustee

Little Forget Me Nots Trust
STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 1 April 2025

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

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

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

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

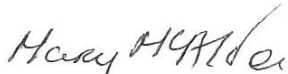
The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 12 November 2025 and signed on its behalf by:



Nuala Toman
Trustee



Mary McAlinden
Trustee

Little Forget Me Nots Trust

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF LITTLE FORGET ME NOTS TRUST

We have examined the financial statements of the charity for the financial year ended 1 April 2025, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:

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

Basis of independent examiner's report

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

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

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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



DALRY PARK & COMPANY LTD
Chartered Accountants
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

Date: 12 November 2025

Little Forget Me Nots Trust
STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 1 April 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Donations and legacies	3.1	56,793	28,283	85,076	28,568	40,683	69,251
Other trading activities	3.2	882	-	882	1,297	-	1,297
Total income		57,675	28,283	85,958	29,865	40,683	70,548
Expenditure							
Charitable activities	4.1	32,574	41,861	74,435	32,955	34,011	66,966
Net income/(expenditure)		25,101	(13,578)	11,523	(3,090)	6,672	3,582
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		25,101	(13,578)	11,523	(3,090)	6,672	3,582
Reconciliation of funds:							
Total funds beginning of the year	13	18,345	23,917	42,262	21,435	17,245	38,680
Total funds at the end of the year		43,446	10,339	53,785	18,345	23,917	42,262

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

Little Forget Me Nots Trust
BALANCE SHEET
as at 1 April 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	8	837	1,046
Current Assets			
Debtors	9	3,120	-
Cash at bank and in hand		52,186	42,464
		55,306	42,464
Creditors: Amounts falling due within one year	10	(2,358)	(1,248)
Net Current Assets		52,948	41,216
Total Assets less Current Liabilities		53,785	42,262
Funds			
Restricted trust funds		10,339	23,917
General fund (unrestricted)		43,446	18,345
Total funds	13	53,785	42,262

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 12 November 2025 and signed on its behalf by



Nuala Toman
Trustee



Mary McAlinden
Trustee

Little Forget Me Nots Trust

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 1 April 2025

1. GENERAL INFORMATION

Little Forget Me Nots Trust is a charity incorporated in Northern Ireland. The registered office of the charity is 2 North Street, Lurgan, Craigavon, County Armagh, BT67 9AQ, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

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

Statement of compliance

The financial statements of the charity for the financial year ended 1 April 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

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

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

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

Little Forget Me Nots Trust

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 1 April 2025
income.

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

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

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

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Trustee Remuneration

None of the trustees have been paid nor waived any remuneration for acting as Trustees during the current or previous financial year.

During the current financial year, payments for office rent of £2,500 (2024 £3,750) were made to a company in which a trustee is a director. All of the expenditure was at arm's length and helped to strengthen the charity's operations in response to demand for services and staff support.

Tangible fixed assets and depreciation

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

Fixtures, fittings and equipment - 15% Straight line

Debtors

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

Cash at bank and in hand

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

Taxation and deferred taxation

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

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

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

3.	INCOME				
3.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2025	2024
		£	£	£	£
	Donations and legacies	<u>56,793</u>	<u>28,283</u>	<u>85,076</u>	<u>69,251</u>

Little Forget Me Nots Trust

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 1 April 2025

3.2	OTHER TRADING ACTIVITIES		Unrestricted Funds	Restricted Funds	2025	2024
			£	£	£	£
	Other trading activities		<u>882</u>	<u>-</u>	<u>882</u>	<u>1,297</u>
4.	EXPENDITURE					
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2025	2024
		£	£	£	£	£
	Expenditure on charitable activities	<u>72,858</u>	<u>-</u>	<u>1,577</u>	<u>74,435</u>	<u>66,966</u>
4.2	SUPPORT COSTS			Charitable Activities	2025	2024
				£	£	£
	Support			<u>1,577</u>	<u>1,577</u>	<u>1,530</u>
5.	ANALYSIS OF SUPPORT COSTS				2025	2024
					£	£
	Support				<u>1,577</u>	<u>1,530</u>
6.	NET INCOME				2025	2024
					£	£
	Net Income is stated after charging/(crediting):					
	Depreciation of tangible assets				<u>209</u>	<u>261</u>
7.	EMPLOYEES AND REMUNERATION					
	The staff costs comprise:				2025	2024
					£	£
	Wages and salaries				<u>25,990</u>	<u>21,055</u>
	Pension costs				<u>1,248</u>	<u>1,312</u>
					<u>27,238</u>	<u>22,367</u>

Little Forget Me Nots Trust
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 1 April 2025

8. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2025	1,634	1,634
Depreciation		
At 2 April 2024	588	588
Charge for the financial year	209	209
At 1 April 2025	797	797
Net book value		
At 1 April 2025	837	837
At 1 April 2024	1,046	1,046
9. DEBTORS	2025	2024
	£	£
Prepayments and accrued income	3,120	-
10. CREDITORS	2025	2024
Amounts falling due within one year	£	£
Taxation and social security costs (Note 11)	308	448
Accruals and deferred income	2,050	800
	2,358	1,248
11. TAXATION AND SOCIAL SECURITY	2025	2024
	£	£
Creditors:		
PAYE / NI	308	448
12. RESERVES		
	2025	2024
	£	£
At the beginning of the year	42,262	38,680
Surplus for the financial year	11,523	3,582
At the end of the year	53,785	42,262

Little Forget Me Nots Trust
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 1 April 2025

13. FUNDS

13.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 2 April 2023	21,435	17,245	38,680
Movement during the financial year	(3,090)	6,672	3,582
At 1 April 2024	18,345	23,917	42,262
Movement during the financial year	25,101	(13,578)	11,523
At 1 April 2025	43,446	10,339	53,785

13.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 2 April 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 1 April 2025 £
Restricted funds					
UU Future Screens NI	11,409	21,038	22,108	-	10,339
Armagh Banbridge Craigavon Borough Council	-	3,120	3,120	-	-
CDHN Community Development	9,600	-	9,600	-	-
LFT Charitable Trust	2,908	4,125	7,033	-	-
	<u>23,917</u>	<u>28,283</u>	<u>41,861</u>	<u>-</u>	<u>10,339</u>
Unrestricted funds					
Unrestricted General	18,345	57,675	32,574	-	43,446
Total funds	<u>42,262</u>	<u>85,958</u>	<u>74,435</u>	<u>-</u>	<u>53,785</u>

14. POST-BALANCE SHEET EVENTS

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

15. INDEPENDENT EXAMINERS FEES

Daly Park & Company Ltd were paid a total of £1,320 in the current financial year which included costs for a payroll service totaling £420 in addition to their Independent Examination fee of £900. In the previous financial period, a total of £800 was paid for the Independent Examination fee and again £420 for payroll services.

Little Forget Me Nots Trust

Northern Ireland - Charity number 108225

Accounts

Charity Number: 108225

Little Forget Me Nots Trust
Annual Report and Unaudited Financial Statements
for the financial year ended 1 April 2024

Daly Park & Company Ltd
Chartered Accountants
4 Carnegie Street
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TRUSTEES' AND OTHER INFORMATION

Trustees	Mary McAlinden Shauna Lyness Bridget Byrne Lindsay McKenna Christopher Byrne Arlene Robinson Nuala Toman Louise Taylor
Charity Number in Northern Ireland	108225
Principal Address	2 North Street Lurgan Craigavon County Armagh BT67 9AQ Northern Ireland
Independent Examiner	Daly Park & Company Ltd Chartered Accountants 4 Carnegie Street Lurgan Co. Armagh BT66 6AS Northern Ireland

Little Forget Me Nots Trust

TRUSTEES' REPORT

for the financial year ended 1 April 2024

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The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

In this report the trustees of Little Forget Me Nots Trust present a summary of its purpose, governance, activities, achievements and finances for the financial year 1 April 2024.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

We aim to provide an open door and opportunities for families either collectively or individually who have needs that have evolved as a result of the death of an infant or pre teen child in Northern Ireland and in the Republic of Ireland, where applicable. These needs may be emotional, mental or practical and the Trust will use resources to either provide direct access to services/counselling and therapies, including art based therapies or alternatively source and sign post to suitable and appropriate resources and services.

The Trust aims to provide a safe confidential space for family members to share and express their grief and experiences ensuring that appropriate emotional and practical support is at hand. The Trust also provides advocacy services where families and individuals require it, and to help develop policy around improving service provision for the bereaved from infant/pre teen child loss. The Trust also delivers educational support in schools and organisations to ensure that appropriate support is provided to bereaved families and individuals in community settings.

Objectives

The Trust aims to reach families right across Northern Ireland, supporting, guiding and empowering them through peer crafting sessions, fundraising events and social media.

Structure, Governance and Management

Structure

The organisation is governed by its Trustees. All new Trustees go through an induction and training process and are appointed as and when required and based on their skills and experience. The Trustees do not retire on an annual basis.

The Trustees meet on a regular basis throughout the year to manage and control all aspects of the charity and also conduct regular risk assessments of the various operational risks impacting the charity and its projects at home and abroad.

Review of Activities, Achievements and Performance

Establishment of Annual Fundraiser: The Darcy McKenna Basketball Tournament

- Introduction of the Darcy McKenna Basketball Tournament: This new annual fundraiser received tremendous community support, with 18 teams signing up and over 200 participants taking part. The tournament not only raised significant funds but also strengthened community bonds, honouring Darcy McKenna's memory through sport and camaraderie.

Annual Wave of Light Ceremony

- The Wave of Light event continued to be a cornerstone of remembrance, drawing over 100 people to participate in person. This moving ceremony provided a reflective space for families to come together, light candles, and honour the memories of their loved ones, fostering a shared sense of support and healing.

Development of Comprehensive Support Programmes

Little Forget Me Nots Trust

TRUSTEES' REPORT

for the financial year ended 1 April 2024

- Just Be Me, Just Be Labs, and Just Be Moving: These seasonal programmes are now fully operational, offering tailored support to participants. Each programme has seen 8-10 participants engage per session, focusing on personal growth, creative expression, and physical well-being.
- One-to-One Art Therapy: Our dedicated art therapy sessions have supported 8 families during this period, offering a therapeutic outlet for grief and self-expression. Due to high demand, we now have a waiting list for the next round of sessions, highlighting the programme's impact and necessity.

Light up the Night and Walk with the Stars

- The 2nd annual Light up the Night and Walk with the Stars event, hosted by a bereaved parent, brought together over 50 participants. This event offered a meaningful way for families and individuals to walk together in remembrance, underlining the strength found in collective support and community presence.

Just Be Social Initiative

- The newly established Just Be Social segment provides a more flexible approach for community engagement, allowing participants to join on an ad hoc basis without long-term commitments. This initiative has been particularly effective in reaching those who may benefit from sporadic support and connection, offering them a chance to engage at their own pace.

These initiatives underscore LFMNT's commitment to offering diverse and meaningful support options, fostering a compassionate community, and ensuring that bereaved families have access to the care and remembrance opportunities they need.

Financial Review

The results for the financial year are set out in the Statement of Financial Activity and Balance Sheet. Income has increased on the previous year to £70,548, while overall expenditure has also increased from £26,322 to £66,966. This is as a result of additional staffing costs as well as a significantly increased level of programme costs. The Trustees are satisfied with the overall surplus of £3,582 for the year.

Results and Dividends

At the end of the financial year the charity has assets of £43,510 (2023 - £39,631) and liabilities of £1,248 (2023 - £951). The net assets of the charity have increased by £3,582.

Reserves Position and Policy

As a charity, LFMNT is entirely dependent on fundraising income and grant income. Due to the uncertainty of both of these income streams, it is prudent to aim to hold unrestricted free reserves of £30,000 to fund six months operating costs together with a contingency for other unexpected costs.

This amount shall be built up within the first number of years of the Trust's work and maintained at the agreed level.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Little Forget Me Nots Trust subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Public Benefit Statement

In planning and directing the work of the Trust, the trustees have considered and understand both elements of the public benefit requirement i.e. that there are direct benefits which are identifiable and are available to the public or a section of the public.

Ensuring that the emotional needs of the bereaved are met by the services of the Trust directly impacts in a positive way on the mental and physical health and well being of the beneficiaries, therefore also improving family life and relationships. Better community and organisational education and knowledge in how to best support family members who have been bereaved by infant and pre-teen child loss is vital in ensuring that maximum care is taken to not exacerbate the emotional suffering of the bereaved and help them to adapt to the changed circumstances in their every day settings. Beneficiaries can avail of support/counselling and therapies such as art and craft work in a safe space assisting with grief management and improving their emotional and physical well being. Bereaved families sharing their experiences in a safe space including the unique consequences of losing an infant or pre-teen child helps better equip society and other grieving families to deal with the needs of those suffering. Improved emotional and physical welfare and health of those directly benefitting from the Trust services, allowing the bereaved to adapt and move forward in their grief. Improved and enhanced community education and understanding of the unique

Little Forget Me Nots Trust
TRUSTEES' REPORT

for the financial year ended 1 April 2024

needs and suffering of those who have suffered from infant and pre-teen child-loss. Improved service provision by statutory bodies and other agencies for those who have suffered bereavement from the loss of an infant / pre-teen child as a result of advocacy and input from the Trust No harm arising. Bereaved family members who have suffered the loss of an infant/child or pre-teen who are directly affected by grief. Schools and organisations in the community where bereaved family members attend by educating those dealing with the bereaved in how to specifically address the needs of those who have lost an infant/pre-child family member. A sense of improved well being for those working with the Trust many of whom have suffered the loss of an infant or pre-teen child.

Approved by the Board of Trustees on 7 January 2025 and signed on its behalf by:



Nuaila Toman
Trustee



Mary McAlinden
Trustee

Little Forget Me Nots Trust
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 1 April 2024

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

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

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

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

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 7 January 2025 and signed on its behalf by:


Nuala Toman
Trustee


Mary McAlinden
Trustee

Little Forget Me Nots Trust

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF LITTLE FORGET ME NOTS TRUST

We have examined the financial statements of the charity for the financial year ended 1 April 2024, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:

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

Basis of independent examiner's report

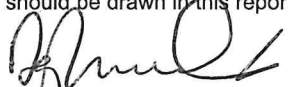
We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes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

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

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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



DALY PARK & COMPANY LTD

Chartered Accountants

4 Carnegie Street

Lurgan

Co. Armagh

BT66 6AS

Northern Ireland

Date: 7 January 2025

Little Forget Me Nots Trust
STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 1 April 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income							
Donations and legacies	3.1	28,568	40,683	69,251	29,053	34,669	63,722
Other trading activities	3.2	1,297	-	1,297	1,280	-	1,280
Total income		29,865	40,683	70,548	30,333	34,669	65,002
Expenditure							
Raising funds	4.1	-	-	-	1,194	-	1,194
Charitable activities	4.2	32,955	34,011	66,966	7,644	17,484	25,128
Total Expenditure		32,955	34,011	66,966	8,838	17,484	26,322
Net income/(expenditure)		(3,090)	6,672	3,582	21,495	17,185	38,680
Transfers between funds		-	-	-	(60)	60	-
Net movement in funds for the financial year		(3,090)	6,672	3,582	21,435	17,245	38,680
Reconciliation of funds:							
Total funds beginning of the year	12	21,435	17,245	38,680	-	-	-
Total funds at the end of the year		18,345	23,917	42,262	21,435	17,245	38,680

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

Little Forget Me Nots Trust
BALANCE SHEET
as at 1 April 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	8	1,046	1,307
Current Assets			
Cash at bank and in hand		42,464	38,324
Creditors: Amounts falling due within one year	9	(1,248)	(951)
Net Current Assets		41,216	37,373
Total Assets less Current Liabilities		42,262	38,680
Funds			
Restricted trust funds		23,917	17,245
General fund (unrestricted)		18,345	21,435
Total funds	12	42,262	38,680

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 7 January 2025 and signed on its behalf by

Nuala Toman
Trustee

Mary McAlinden
Trustee

Little Forget Me Nots Trust

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 1 April 2024

1. GENERAL INFORMATION

Little Forget Me Nots Trust is a charity incorporated in Northern Ireland. The registered office of the charity is 2 North Street, Lurgan, Craigavon, County Armagh, BT67 9AQ, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

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

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

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

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

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

Little Forget Me Nots Trust

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 1 April 2024
income.

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

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

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

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Trustee Remuneration

None of the trustees have been paid nor waived any remuneration for acting as Trustees during the current or previous financial year.

During the current financial year, payments were made to a Trustee for professional services (6,671) and additional payments for office rent (£3,750) were made to a company in which another trustee is a director. All of the expenditure was at arms length and helped to strengthen the charity's operations in response to demand for services and staff support.

Tangible fixed assets and depreciation

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

Fixtures, fittings and equipment - 15% Straight line

Cash at bank and in hand

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

Taxation and deferred taxation

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

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

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

3.	INCOME				
3.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Donations and legacies	28,568	40,683	69,251	63,722

Little Forget Me Nots Trust

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 1 April 2024

3.2	OTHER TRADING ACTIVITIES		Unrestricted Funds	Restricted Funds	2024	2023
			£	£	£	£
	Other trading activities		<u>1,297</u>	<u>-</u>	<u>1,297</u>	<u>1,280</u>
4.	EXPENDITURE					
4.1	RAISING FUNDS	Direct Costs	Other Costs	Support Costs	2024	2023
		£	£	£	£	£
	Raising funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,194</u>
4.2	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024	2023
		£	£	£	£	£
	Expenditure on charitable activities	<u>65,436</u>	<u>-</u>	<u>1,530</u>	<u>66,966</u>	<u>25,128</u>
4.3	SUPPORT COSTS			Charitable Activities	2024	2023
				£	£	£
	Support			<u>1,530</u>	<u>1,530</u>	<u>20,646</u>
5.	ANALYSIS OF SUPPORT COSTS				2024	2023
					£	£
	Support				<u>1,530</u>	<u>20,646</u>
6.	NET INCOME				2024	2023
					£	£
	Net Income is stated after charging/(crediting):					
	Depreciation of tangible assets				<u>261</u>	<u>327</u>
7.	EMPLOYEES AND REMUNERATION					
	The staff costs comprise:				2024	2023
					£	£
	Wages and salaries				21,055	11,451
	Pension costs				1,312	353
					<u>22,367</u>	<u>11,804</u>

Little Forget Me Nots Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 1 April 2024

8. TANGIBLE FIXED ASSETS	Fixtures, fittings and equipment £	Total £	
Cost			
At 1 April 2024	1,634	1,634	
Depreciation			
At 2 April 2023	327	327	
Charge for the financial year	261	261	
At 1 April 2024	588	588	
Net book value			
At 1 April 2024	<u>1,046</u>	<u>1,046</u>	
At 1 April 2023	<u>1,307</u>	<u>1,307</u>	
9. CREDITORS	2024	2023	
Amounts falling due within one year	£	£	
Taxation and social security costs (Note 10)	448	151	
Accruals and deferred income	800	800	
	<u>1,248</u>	<u>951</u>	
10. TAXATION AND SOCIAL SECURITY	2024	2023	
	£	£	
Creditors:			
PAYE / NI	<u>448</u>	<u>151</u>	
11. RESERVES			
	2024	2023	
	£	£	
At the beginning of the year	38,680	-	
Surplus for the financial year	3,582	38,680	
At the end of the year	<u>42,262</u>	<u>38,680</u>	
12. FUNDS			
12.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 2 April 2022	-	-	-
Movement during the financial year	21,435	17,245	38,680
At 1 April 2023	21,435	17,245	38,680
Movement during the financial year	(3,090)	6,672	3,582
At 1 April 2024	<u>18,345</u>	<u>23,917</u>	<u>42,262</u>

Little Forget Me Nots Trust
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 1 April 2024

12.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 2 April 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 1 April 2024 £
Restricted funds					
UU Future Screens NI	8,290	21,273	18,154	-	11,409
National Lottery Community Fund	8,955	-	8,955	-	-
Armagh Banbridge Craigavon Borough Council	-	3,310	3,310	-	-
CDHN Community Development	-	9,600	-	-	9,600
GWUK Groundworks	-	1,500	1,500	-	-
LFT Charitable Trust	-	5,000	2,092	-	2,908
	<u>17,245</u>	<u>40,683</u>	<u>34,011</u>	<u>-</u>	<u>23,917</u>
Unrestricted funds					
Unrestricted General	21,435	29,865	32,955	-	18,345
Total funds	<u><u>38,680</u></u>	<u><u>70,548</u></u>	<u><u>66,966</u></u>	<u><u>-</u></u>	<u><u>42,262</u></u>

13. POST-BALANCE SHEET EVENTS

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

14. INDEPENDENT EXAMINERS FEES

Daly Park & Company Ltd were paid a total of £1,220 in the current financial year which included costs for a payroll service totalling £420 in addition to their Independent Examination fee of £800. In the previous financial period, a total of £800 was paid for the Independent Examination fee only.

Little Forget Me Nots Trust

Northern Ireland - Charity number 108225

Annual report

Little Forget Me Nots Trust

TRUSTEES' REPORT

for the financial year ended 1 April 2024

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 1 April 2024.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

In this report the trustees of Little Forget Me Nots Trust present a summary of its purpose, governance, activities, achievements and finances for the financial year 1 April 2024.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

We aim to provide an open door and opportunities for families either collectively or individually who have needs that have evolved as a result of the death of an infant or pre teen child in Northern Ireland and in the Republic of Ireland, where applicable. These needs may be emotional, mental or practical and the Trust will use resources to either provide direct access to services/counselling and therapies, including art based therapies or alternatively source and sign post to suitable and appropriate resources and services.

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Structure, Governance and Management

Structure

The organisation is governed by its Trustees. All new Trustees go through an induction and training process and are appointed as and when required and based on their skills and experience. The Trustees do not retire on an annual basis.

The Trustees meet on a regular basis throughout the year to manage and control all aspects of the charity and also conduct regular risk assessments of the various operational risks impacting the charity and its projects at home and abroad.

Review of Activities, Achievements and Performance

Establishment of Annual Fundraiser: The Darcy McKenna Basketball Tournament

- Introduction of the Darcy McKenna Basketball Tournament: This new annual fundraiser received tremendous community support, with 18 teams signing up and over 200 participants taking part. The tournament not only raised significant funds but also strengthened community bonds, honouring Darcy McKenna's memory through sport and camaraderie.

Annual Wave of Light Ceremony

- The Wave of Light event continued to be a cornerstone of remembrance, drawing over 100 people to participate in person. This moving ceremony provided a reflective space for families to come together, light candles, and honour the memories of their loved ones, fostering a shared sense of support and healing.

Development of Comprehensive Support Programmes

Little Forget Me Nots Trust TRUSTEES' REPORT

for the financial year ended 1 April 2024

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These initiatives underscore LFMNT's commitment to offering diverse and meaningful support options, fostering a compassionate community, and ensuring that bereaved families have access to the care and remembrance opportunities they need.

Financial Review

The results for the financial year are set out in the Statement of Financial Activity and Balance Sheet. Income has increased on the previous year to £70,548, while overall expenditure has also increased from £26,322 to £66,966. This is as a result of additional staffing costs as well as a significantly increased level of programme costs. The Trustees are satisfied with the overall surplus of £3,582 for the year.

Results and Dividends

At the end of the financial year the charity has assets of £43,510 (2023 - £39,631) and liabilities of £1,248 (2023 - £951). The net assets of the charity have increased by £3,582.

Reserves Position and Policy

As a charity, LFMNT is entirely dependent on fundraising income and grant income. Due to the uncertainty of both of these income streams, it is prudent to aim to hold unrestricted free reserves of £30,000 to fund six months operating costs together with a contingency for other unexpected costs.

This amount shall be built up within the first number of years of the Trust's work and maintained at the agreed level.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Little Forget Me Nots Trust subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Public Benefit Statement

In planning and directing the work of the Trust, the trustees have considered and understand both elements of the public benefit requirement i.e. that there are direct benefits which are identifiable and are available to the public or a section of the public.

Ensuring that the emotional needs of the bereaved are met by the services of the Trust directly impacts in a positive way on the mental and physical health and well being of the beneficiaries, therefore also improving family life and relationships. Better community and organisational education and knowledge in how to best support family members who have been bereaved by infant and pre-teen child loss is vital in ensuring that maximum care is taken to not exacerbate the emotional suffering of the bereaved and help them to adapt to the changed circumstances in their every day settings. Beneficiaries can avail of support/counselling and therapies such as art and craft work in a safe space assisting with grief management and improving their emotional and physical well being. Bereaved families sharing their experiences in a safe space including the unique consequences of losing an infant or pre-teen child helps better equip society and other grieving families to deal with the needs of those suffering. Improved emotional and physical welfare and health of those directly benefitting from the Trust services, allowing the bereaved to adapt and move forward in their grief. Improved and enhanced community education and understanding of the unique

Little Forget Me Nots Trust
TRUSTEES' REPORT

for the financial year ended 1 April 2024

needs and suffering of those who have suffered from infant and pre-teen child-loss. Improved service provision by statutory bodies and other agencies for those who have suffered bereavement from the loss of an infant / pre-teen child as a result of advocacy and input from the Trust No harm arising. Bereaved family members who have suffered the loss of an infant/child or pre-teen who are directly affected by grief. Schools and organisations in the community where bereaved family members attend by educating those dealing with the bereaved in how to specifically address the needs of those who have lost an infant/pre-child family member. A sense of improved well being for those working with the Trust many of whom have suffered the loss of an infant or pre-teen child.

Approved by the Board of Trustees on 7 January 2025 and signed on its behalf by:



Nuala Toman
Trustee



Mary McAlinden
Trustee

Little Forget Me Nots Trust
STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 1 April 2024

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

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

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

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

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 7 January 2025 and signed on its behalf by:


Nuala Toman
Trustee


Mary McAlinden
Trustee

Little Forget Me Nots Trust

Northern Ireland - Charity number 108225

Annual return

Little Forget Me Nots Trust

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF LITTLE FORGET ME NOTS TRUST

We have examined the financial statements of the charity for the financial year ended 1 April 2024, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:

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

Basis of independent examiner's report

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

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

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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



DALY PARK & COMPANY LTD
Chartered Accountants
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

Date: 7 January 2025

Little Forget Me Nots Trust

Northern Ireland - Charity number 108225

Accounts

Little Forget Me Nots Trust
Annual Report and Unaudited Financial Statements
for the financial year ended 1 April 2023

Daly Park & Company Limited
Chartered Accountants and Registered Auditors
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

Charity Number: 108225

Little Forget Me Nots Trust

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Little Forget Me Nots Trust
TRUSTEES' AND OTHER INFORMATION

Trustees

Mary McAlinden (Appointed 2 April 2022)
Shauna Lyness (Appointed 2 April 2022)
Jemma Branniigan (Appointed 2 April 2022)

Charity Number in Northern Ireland

108225

Principal Address

2 North Street
Lurgan
Craigavon
County Armagh
BT67 9AQ
Northern Ireland

Independent Examiner

Daly Park & Company Limited
Chartered Accountants and Registered Auditors
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

Little Forget Me Nots Trust

TRUSTEES' REPORT

for the financial year ended 1 April 2023

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 1 April 2023.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

In this report the trustees of Little Forget Me Nots Trust present a summary of its purpose, governance, activities, achievements and finances for the financial year 1 April 2023.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

We aim to provide an open door and opportunities for families either collectively or individually who have needs that have evolved as a result of the death of an infant or pre teen child in Northern Ireland and in the Republic of Ireland, where applicable. These needs may be emotional, mental or practical and the Trust will use resources to either provide direct access to services/counselling and therapies, including art based therapies or alternatively source and sign post to suitable and appropriate resources and services.

The Trust aims to provide a safe confidential space for family members to share and express their grief and experiences ensuring that appropriate emotional and practical support is at hand. The Trust also provides advocacy services where families and individuals require it, and to help develop policy around improving service provision for the bereaved from infant/pre teen child loss. The Trust also delivers educational support in schools and organisations to ensure that appropriate support is provided to bereaved families and individuals in community settings.

Objectives

The Trust aims to reach families right across Northern Ireland, supporting, guiding and empowering them through peer crafting sessions, fundraising events and social media.

Structure, Governance and Management

Structure

The organisation is governed by its Trustees. All new Trustees go through an induction and training process and are appointed as and when required and based on their skills and experience. The Trustees do not retire on an annual basis.

The Trustees meet on a regular basis throughout the year to manage and control all aspects of the charity and also conduct regular risk assessments of the various operational risks impacting the charity and its projects at home and abroad.

Review of Activities, Achievements and Performance

We have undertaken several projects this year as follows.

* Baby Loss Awareness Week Flower Release. 45 flowers were released into the Lagan by parents, siblings and other family members and friends in memory of children who have passed away. This was our first in-person event

* Our Little Remembrance Ride. 15 bikes took part in our tour around Lough Neagh, with over £300 in fundraising collected on the day.

* 'Just Be' Creative Pop-up cafes. 6 crafting sessions located across the region introducing new crafts and a safe space to meet others with similar experiences. Feedback included 'Relaxed atmosphere, made it easier talking to other mums' and 'Thank you for putting these on, they're helping.'

Little Forget Me Nots Trust

TRUSTEES' REPORT

for the financial year ended 1 April 2023

Financial Review

The results for the financial year are set out on page 9 and additional notes are provided showing income and expenditure in greater detail.

Income

Funding awarded in 2022/23

Comic Relief £3,000 - Project Coordinator Role. Part time project coordinator engaged to work alongside the committee to deliver a range of short term goals, complete funding applications and devise an Action Plan to support how the group plan their future work.

Future Screens Art Work Fund £60,326.16 over three years (£21,918.90 which has been drawn down). Community Connections Officer employed and now 6 months into a 3 year contact.

National Lottery Community Fund - £9,750. Ten bereaved families will receive access to art therapy sessions.

Results and Dividends

At the end of the financial year the charity has assets of £39,631 and liabilities of £951. The net assets of the charity are £38,680

Reserves Position and Policy

As a charity, LFMNT is entirely dependent on fundraising income and grant income. Due to the uncertainty of both of these income streams, it is prudent to hold reserves of £30,000 to fund six months operating costs together with a contingency for other unexpected costs.

This amount shall be built up within the first number of years of the Trust's work and maintained at the agreed level.

The designated reserves shall be noted in the Trust's annual accounts.

Trustees

The trustees who served throughout the year were as follows

Mary McAlinden
Shauna Lyness
Jemma Brannigan

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Little Forget Me Nots Trust subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Public Benefit Statement

In planning and directing the work of the Trust, the trustees have considered and understand both elements of the public benefit requirement i.e. that there are direct benefits which are identifiable and are available to the public or a section of the public.

Examples of how the Trust's activities have furthered public benefit are outlined in the Review of Activities, Achievements and Performance.

Plans for Future Periods

Plans for 2023/24 include ;

100k in 1 day challenge, a fundraising walk.

Our Little Remembrance Ride, the second annual ride taking place in Peatlands Park.

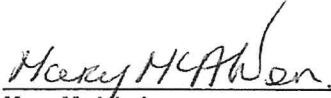
'Just Be' Creative Pop-Up Cafes, we aim to continue to grow these sessions across Northern Ireland with a focus on 'hosted by' sessions led by service users.

Six more families to be supported through art therapy continuing our art therapy programme.

Little Forget Me Nots Trust
TRUSTEES' REPORT

for the financial year ended 1 April 2023

Approved by the Board of Trustees on 27 October 2023 and signed on its behalf by:



Mary McAinden
Trustee

Little Forget Me Nots Trust
STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 1 April 2023

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

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

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

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

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 27 October 2023 and signed on its behalf by:



Mary McAlinden
Trustee

Little Forget Me Nots Trust

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF LITTLE FORGET ME NOTS TRUST

We have examined the financial statements of the charity for the financial year ended 1 April 2023, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:

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

Basis of independent examiner's report

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

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

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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



DALY PARK & COMPANY LIMITED
Chartered Accountants and Registered Auditors
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

Date: 27 October 2023

Little Forget Me Nots Trust
STATEMENT OF FINANCIAL ACTIVITIES
for the financial year ended 1 April 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Income				
Donations and legacies	3.1	29,053	34,669	63,722
Other trading activities	3.2	1,280	-	1,280
Total income		30,333	34,669	65,002
Expenditure				
Raising funds	4.1	1,194	-	1,194
Charitable activities	4.2	7,644	17,484	25,128
Total Expenditure		8,838	17,484	26,322
Net income/(expenditure)		21,495	17,185	38,680
Transfers between funds		(60)	60	-
Net movement in funds for the financial year		21,435	17,245	38,680
Balances carried forward at 1 April 2023		21,435	17,245	38,680

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

Little Forget Me Nots Trust
BALANCE SHEET

as at 1 April 2023

	Notes	2023 £
Fixed Assets		
Tangible assets	8	1,307
		<hr/>
Current Assets		
Cash at bank and in hand		38,324
		<hr/>
Creditors: Amounts falling due within one year	9	(951)
		<hr/>
Net Current Assets/(Liabilities)		37,373
		<hr/>
Total Assets less Current Liabilities		38,680
		<hr/> <hr/>
Funds		
Restricted trust funds		17,245
General fund (unrestricted)		21,435
		<hr/>
Total funds	12	38,680
		<hr/> <hr/>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 27 October 2023 and signed on its behalf by



Mary McAlinden
Trustee

Little Forget Me Nots Trust

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 1 April 2023

1. GENERAL INFORMATION

Little Forget Me Nots Trust is a charity incorporated in Northern Ireland. The registered office of the charity is 2 North Street, Lurgan, Craigavon, County Armagh, BT67 9AQ, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

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

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Little Forget Me Nots Trust

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 1 April 2023

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

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

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

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

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

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

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

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Trustee Remuneration

None of the trustees have been paid any remuneration during the current year.

Tangible fixed assets and depreciation

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

Fixtures, fittings and equipment	-	15% Straight line
----------------------------------	---	-------------------

Cash at bank and in hand

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

Taxation and deferred taxation

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

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

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

Little Forget Me Nots Trust

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 1 April 2023

3.	INCOME				
3.1	DONATIONS AND LEGACIES		Unrestricted Funds	Restricted Funds	2023
			£	£	£
	Donations and legacies		29,053	34,669	63,722
			<u><u></u></u>	<u><u></u></u>	<u><u></u></u>
3.2	OTHER TRADING ACTIVITIES		Unrestricted Funds	Restricted Funds	2023
			£	£	£
	Other trading activities		1,280	-	1,280
			<u><u></u></u>	<u><u></u></u>	<u><u></u></u>
4.	EXPENDITURE				
4.1	RAISING FUNDS	Direct Costs	Other Costs	Support Costs	2023
		£	£	£	£
	Raising funds	1,194	-	-	1,194
		<u><u></u></u>	<u><u></u></u>	<u><u></u></u>	<u><u></u></u>
4.2	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2023
		£	£	£	£
	Expenditure on charitable activities	4,106	376	20,646	25,128
		<u><u></u></u>	<u><u></u></u>	<u><u></u></u>	<u><u></u></u>
4.3	SUPPORT COSTS			Charitable Activities	2023
				£	£
	Support			20,646	20,646
				<u><u></u></u>	<u><u></u></u>
5.	ANALYSIS OF SUPPORT COSTS				2023
					£
	Support				20,646
					<u><u></u></u>
6.	NET INCOME				2023
					£
	Net Income is stated after charging/(crediting):				
	Depreciation of tangible assets				327
					<u><u></u></u>
7.	EMPLOYEES AND REMUNERATION				
	The staff costs comprise:				2023
					£
	Wages and salaries				11,451
	Pension costs				353
					<u><u></u></u>
					11,804
					<u><u></u></u>

Little Forget Me Nots Trust
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 1 April 2023

8. TANGIBLE FIXED ASSETS		Fixtures, fittings and equipment £	Total £
Cost			
Additions		1,634	1,634
At 1 April 2023		<u>1,634</u>	<u>1,634</u>
Depreciation			
Charge for the financial year		327	327
At 1 April 2023		<u>327</u>	<u>327</u>
Net book value			
At 1 April 2023		<u><u>1,307</u></u>	<u><u>1,307</u></u>
9. CREDITORS			2023
Amounts falling due within one year			£
Taxation and social security costs (Note 10)			151
Accruals and deferred income			800
			<u>951</u>
10. TAXATION AND SOCIAL SECURITY			2023
			£
Creditors:			
PAYE / NI			<u>151</u>
11. RESERVES			2023
			£
Surplus for the financial year			38,680
At 1 April 2023			<u>38,680</u>
12. FUNDS			
12.1 RECONCILIATION OF MOVEMENT IN FUNDS		Unrestricted Funds £	Restricted Funds £
			Total Funds £
At 2 April 2021		-	-
At 1 April 2022		<u>-</u>	<u>-</u>
Movement during the financial year		21,435	17,245
At 1 April 2023		<u><u>21,435</u></u>	<u><u>17,245</u></u>
			<u><u>38,680</u></u>

Little Forget Me Nots Trust
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 1 April 2023

12.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Income	Expenditure	Transfers between funds	Balance 1 April 2023
	£	£	£	£
Restricted funds				
UU Future Screens NI	21,919	13,629	-	8,290
The Community Foundation	3,000	3,060	60	-
National Lottery Community Fund	9,750	795	-	8,955
	<u>34,669</u>	<u>17,484</u>	<u>60</u>	<u>17,245</u>
Unrestricted funds				
Unrestricted General	30,333	8,838	(60)	21,435
Total funds	<u><u>65,002</u></u>	<u><u>26,322</u></u>	<u><u>-</u></u>	<u><u>38,680</u></u>

13. POST-BALANCE SHEET EVENTS

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

Little Forget Me Nots Trust

Northern Ireland - Charity number 108225

Annual report

Little Forget Me Nots Trust

TRUSTEES' REPORT

for the financial year ended 1 April 2023

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 1 April 2023.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

In this report the trustees of Little Forget Me Nots Trust present a summary of its purpose, governance, activities, achievements and finances for the financial year 1 April 2023.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

We aim to provide an open door and opportunities for families either collectively or individually who have needs that have evolved as a result of the death of an infant or pre teen child in Northern Ireland and in the Republic of Ireland, where applicable. These needs may be emotional, mental or practical and the Trust will use resources to either provide direct access to services/counselling and therapies, including art based therapies or alternatively source and sign post to suitable and appropriate resources and services.

The Trust aims to provide a safe confidential space for family members to share and express their grief and experiences ensuring that appropriate emotional and practical support is at hand. The Trust also provides advocacy services where families and individuals require it, and to help develop policy around improving service provision for the bereaved from infant/pre teen child loss. The Trust also delivers educational support in schools and organisations to ensure that appropriate support is provided to bereaved families and individuals in community settings.

Objectives

The Trust aims to reach families right across Northern Ireland, supporting, guiding and empowering them through peer crafting sessions, fundraising events and social media.

Structure, Governance and Management

Structure

The organisation is governed by its Trustees. All new Trustees go through an induction and training process and are appointed as and when required and based on their skills and experience. The Trustees do not retire on an annual basis.

The Trustees meet on a regular basis throughout the year to manage and control all aspects of the charity and also conduct regular risk assessments of the various operational risks impacting the charity and its projects at home and abroad.

Review of Activities, Achievements and Performance

We have undertaken several projects this year as follows.

- * Baby Loss Awareness Week Flower Release. 45 flowers were released into the Lagan by parents, siblings and other family members and friends in memory of children who have passed away. This was our first in-person event
- * Our Little Remembrance Ride. 15 bikes took part in our tour around Lough Neagh, with over £300 in fundraising collected on the day.
- * 'Just Be' Creative Pop-up cafes. 6 crafting sessions located across the region introducing new crafts and a safe space to meet others with similar experiences. Feedback included 'Relaxed atmosphere, made it easier talking to other mums' and 'Thank you for putting these on, they're helping.'

Little Forget Me Nots Trust

TRUSTEES' REPORT

for the financial year ended 1 April 2023

Financial Review

The results for the financial year are set out on page 9 and additional notes are provided showing income and expenditure in greater detail.

Income

Funding awarded in 2022/23

Comic Relief £3,000 - Project Coordinator Role. Part time project coordinator engaged to work alongside the committee to deliver a range of short term goals, complete funding applications and devise an Action Plan to support how the group plan their future work.

Future Screens Art Work Fund £60,326.16 over three years (£21,918.90 which has been drawn down). Community Connections Officer employed and now 6 months into a 3 year contact.

National Lottery Community Fund - £9,750. Ten bereaved families will receive access to art therapy sessions.

Results and Dividends

At the end of the financial year the charity has assets of £39,631 and liabilities of £951. The net assets of the charity are £38,680

Reserves Position and Policy

As a charity, LFMNT is entirely dependent on fundraising income and grant income. Due to the uncertainty of both of these income streams, it is prudent to hold reserves of £30,000 to fund six months operating costs together with a contingency for other unexpected costs.

This amount shall be built up within the first number of years of the Trust's work and maintained at the agreed level.

The designated reserves shall be noted in the Trust's annual accounts.

Trustees

The trustees who served throughout the year were as follows

Mary McAlinden
Shauna Lyness
Jemma Brannigan

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Little Forget Me Nots Trust subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Public Benefit Statement

In planning and directing the work of the Trust, the trustees have considered and understand both elements of the public benefit requirement i.e. that there are direct benefits which are identifiable and are available to the public or a section of the public.

Examples of how the Trust's activities have furthered public benefit are outlined in the Review of Activities, Achievements and Performance.

Plans for Future Periods

Plans for 2023/24 include ;

100k in 1 day challenge, a fundraising walk.

Our Little Remembrance Ride, the second annual ride taking place in Peatlands Park.

'Just Be' Creative Pop-Up Cafes, we aim to continue to grow these sessions across Northern Ireland with a focus on 'hosted by' sessions led by service users.

Six more families to be supported through art therapy continuing our art therapy programme.

Little Forget Me Nots Trust
TRUSTEES' REPORT

for the financial year ended 1 April 2023

Approved by the Board of Trustees on 27 October 2023 and signed on its behalf by:

Mary McAlinden
Trustee

Little Forget Me Nots Trust

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 1 April 2023

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

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

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

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

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 27 October 2023 and signed on its behalf by:

Mary McAlinden
Trustee

Little Forget Me Nots Trust

BALANCE SHEET

as at 1 April 2023

	Notes	2023 £
Fixed Assets		
Tangible assets	8	1,307
		<hr/>
Current Assets		
Cash at bank and in hand		38,324
		<hr/>
Creditors: Amounts falling due within one year	9	(951)
		<hr/>
Net Current Assets/(Liabilities)		37,373
		<hr/>
Total Assets less Current Liabilities		38,680
		<hr/> <hr/>
Funds		
Restricted trust funds		17,245
General fund (unrestricted)		21,435
		<hr/>
Total funds	12	38,680
		<hr/> <hr/>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 27 October 2023 and signed on its behalf by

Mary McAlinden
Trustee

Little Forget Me Nots Trust

Northern Ireland - Charity number 108225

Annual return

Little Forget Me Nots Trust

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF LITTLE FORGET ME NOTS TRUST

We have examined the financial statements of the charity for the financial year ended 1 April 2023, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:

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

Basis of independent examiner's report

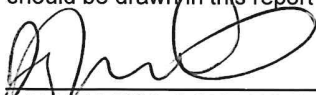
We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes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

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

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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



DALY PARK & COMPANY LIMITED
Chartered Accountants and Registered Auditors
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

Date: 27 October 2023