

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 contract.

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.

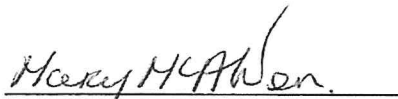
'Just Be' Creative Pop-Up Cafes, we aim to continue to grow these sessions across Northern Ireland with a focus on 'hosted by' sessions led by service users.

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:

A handwritten signature in black ink, appearing to read 'Mary McAinden', is written over a horizontal line.

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
Current Assets		
Cash at bank and in hand		38,324
Creditors: Amounts falling due within one year	9	(951)
Net Current Assets/(Liabilities)		37,373
Total Assets less Current Liabilities		38,680
Funds		
Restricted trust funds		17,245
General fund (unrestricted)		21,435
Total funds	12	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 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
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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		<u>29,053</u>	<u>34,669</u>	<u>63,722</u>
3.2 OTHER TRADING ACTIVITIES		Unrestricted Funds	Restricted Funds	2023
		£	£	£
Other trading activities		<u>1,280</u>	<u>-</u>	<u>1,280</u>
4. EXPENDITURE				
4.1 RAISING FUNDS	Direct Costs	Other Costs	Support Costs	2023
	£	£	£	£
Raising funds	<u>1,194</u>	<u>-</u>	<u>-</u>	<u>1,194</u>
4.2 CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2023
	£	£	£	£
Expenditure on charitable activities	<u>4,106</u>	<u>376</u>	<u>20,646</u>	<u>25,128</u>
4.3 SUPPORT COSTS			Charitable Activities	2023
			£	£
Support			<u>20,646</u>	<u>20,646</u>
5. ANALYSIS OF SUPPORT COSTS				2023
				£
Support				<u>20,646</u>
6. NET INCOME				2023
				£
Net Income is stated after charging/(crediting):				
Depreciation of tangible assets				<u>327</u>
7. EMPLOYEES AND REMUNERATION				
The staff costs comprise:				2023
				£
Wages and salaries				11,451
Pension costs				353
				<u>11,804</u>

Little Forget Me Nots Trust **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 1 April 2023

continued

8. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Total £
Cost		
Additions	1,634	1,634
At 1 April 2023	1,634	1,634
Depreciation		
Charge for the financial year	327	327
At 1 April 2023	327	327
Net book value		
At 1 April 2023	1,307	1,307

9. CREDITORS

Amounts falling due within one year

	2023
	£
Taxation and social security costs (Note 10)	151
Accruals and deferred income	800
	951

10. TAXATION AND SOCIAL SECURITY

Creditors:
PAYE / NI

2023
£

151

11. RESERVES

	2023
	£
Surplus for the financial year	38,680
At 1 April 2023	38,680

12. FUNDS

12.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 2 April 2021	-	-	-
At 1 April 2022	-	-	-
Movement during the financial year	21,435	17,245	38,680
At 1 April 2023	21,435	17,245	38,680

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>65,002</u>	<u>26,322</u>	<u>-</u>	<u>38,680</u>

13. POST-BALANCE SHEET EVENTS

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