

Pulmonary Fibrosis N.I.

Northern Ireland · Charity number 109094

Details

Status	Received
Company number	685604
Registered	2022-08-15
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	3 Churchfield Road Ballycastle Bt54 6pj BT54 6PJ
Phone	07714469327
Email	pulmonaryfibrosisni@gmail.com
Website	https://pulmonaryfibrosisni.co.uk

Activities

Purposes: The charity's objects ('Objects') are specifically restricted to the following: - The charity is established for the relief of people with Pulmonary Fibrosis and other Interstitial Lung Diseases in Northern Ireland (hereinafter called the "area of benefit") and to advance education about Pulmonary Fibrosis and other Interstitial Lung Diseases and in particular: - Foster an atmosphere of mutual support and encouragement among people suffering from Pulmonary Fibrosis and other Interstitial Lung Diseases and their carers, family and friends; - Raise awareness for the benefit of the public about the effects of Pulmonary Fibrosis and other Interstitial Lung Diseases and methods of management of such disease; - Support by means of financial assistance any charitable project for the relief of persons suffering from Pulmonary Fibrosis and other Interstitial Lung Diseases in the area of benefit, or for the protection and preservation of health of such persons either indirectly by means of research, or directly by the provision of equipment or facilities designed to relieve suffering and improve the efficiency and effectiveness of treatment of lung disease or for any other purpose which the Committee may specifically approve. - Promote and raise awareness of the Organ Donor Register for the benefit of the public.

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

How the charity works: Counselling/support, Disability, Education/training, Welfare/benevolent

Who the charity helps: Carers, General public, Men, Older people, Physical disabilities, Women

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£215,003	£73,577	£0	0

Trustees

Name	Role	Appointed
Fay Coffey		
Ian Simpson		
Judith Byrne		
Margaret Mcmanus		
Nazia Chaudhuri		
Pat Gorman		
Róise Fitzgerald		
Tom Mcmillan		
Una Mcmillan		

Pulmonary Fibrosis N.I.

Northern Ireland - Charity number 109094

Accounts

Charity registration number 109094

Company registration number NI685604 (Northern Ireland)

PULMONARY FIBROSIS NI
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025

PULMONARY FIBROSIS NI

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	T J McMillan J M Byrne M U McMillan P M Gorman I Simpson Dr. N Chaudhuri C J Donohoe
Charity number	109094
Company number	NI685604
Registered office	3 Churchfield Road Ballycastle Northern Ireland BT54 6PJ
Independent examiner	MTS Prior McMahon c/o Ards Business Hub Sketrick House Jubilee Road Newtownards Co Down BT23 4YH

PULMONARY FIBROSIS NI

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PULMONARY FIBROSIS NI

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 28 FEBRUARY 2025

The trustees present their annual report and financial statements for the year ended 28 February 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Constitution & Purpose

Pulmonary Fibrosis NI (PFNI) is a charity governed by the Articles of Association & recognised as a Private Limited Company by guarantee without share capital use of 'Limited' by Companies House, incorporated 8 February 2022; Company No. NI685604, Charity Number 109094.

It is managed by the trustees. Trustees are appointed by invitation & agreement of the Trustees at the AGM or an Extraordinary General Meeting. Trustees may hold office for a maximum of 2 years before re-appointment is required unless they resign or are removed from office by a resolution of the other trustees at the AGM or an Extraordinary General Meeting.

PFNI primarily seeks to benefit the Northern Ireland community through its activities which aim to provide support and relief for people living with Pulmonary Fibrosis and other Interstitial Lung Diseases in Northern Ireland and to advance education about Pulmonary Fibrosis and other Interstitial Lung Diseases.

Public Benefit

The public benefits that flow from this purpose are to:

- a. foster an atmosphere of mutual support and encouragement among people suffering from Pulmonary Fibrosis and other Interstitial Lung Diseases (PF) and their carers, family and friends;
- a. raise awareness for the benefit of the public about the effects of Pulmonary Fibrosis and other Interstitial Lung Diseases and methods of management of such disease;
- a. raise awareness for the benefit of the public about the effects of Pulmonary Fibrosis and other Interstitial Lung Diseases and methods of management of such disease;
- a. promote and raise awareness of the Organ Donor Register for the benefit of the public.

The beneficiaries of this purpose are people living in Northern Ireland who have been diagnosed with pulmonary fibrosis and other interstitial lung diseases, their families, friends, colleagues, and the general public at large.

The direct benefits flowing from this purpose include improved mental health and reduced levels of stress and anxiety experienced by our beneficiaries & an increase in their knowledge of how to live well with their condition. These benefits are evidenced through feedback from beneficiaries at appropriate intervals. A private benefit flowing from this purpose is the experience and knowledge members receive. However, this is incidental and necessary as it is essential to ensure the benefit is provided to our beneficiaries. A private benefit is also gained by suppliers who receive payments for goods and services provided. The benefit is incidental and necessary to ensure that benefit is provided to our beneficiaries. Any expenses paid to Trustees is reimbursement for expenses necessarily incurred in pursuit of the aims of the charity or of purchases made on behalf of the charity.

PULMONARY FIBROSIS NI

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

The purposes of our charity may lead to the following risks:

- a. Trips and falls when beneficiaries are using:
 - i. Puffin Lodge (our respite caravan). This facility is unsuitable for people who use wheelchairs or mobility scooters or who are unable to negotiate stairs. Site limitations are highlighted to applicants and mobility is assessed during the application process.
 - i. Events venues. Venues etc are assessed and chosen to ensure that the majority of our beneficiaries can attend & use safely and comfortably.
- b. Some beneficiaries require oxygen (O2) which can be delivered to Puffin Lodge by BOC Ltd. The risks to beneficiaries associated with O2 include:
 - i. non-delivery by BOC (note: timely ordering of O2 for delivery to & use at Puffin Lodge is the responsibility of the beneficiary & they will contact BOC if this occurs);
 - i. The equipment required to meet the O2 requirements of the beneficiary would generate noise levels that are acceptable to other site users.

Oxygen needs are discussed with the applicant and assessed during the application process. Unfortunately Puffin Lodge, due to its location and construction, cannot facilitate the needs of all our beneficiaries.

O2 needs of beneficiaries are considered when organising events to ensure, as far as reasonably practicable, that the majority of beneficiaries can attend.

The potential of any such harm or risk arising is outweighed by the benefit provided to the public.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

PULMONARY FIBROSIS NI

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

Review of Public Benefit Activities in 2024/25

PFNI continued to develop their activities to reach and serve people with Pulmonary Fibrosis (PF), their carers and families, and increase awareness of PF within the community at large.

Inis Ceithleann, our respite home in Enniskillen was purchased in July 2024. Throughout the year Puffin Lodge, our Ballycastle respite and Inis Ceithleann were well used by families to have a much needed break from home. They also hosted fundraising coffee mornings & open days for member to view the facilities available to them.

Further public benefit activities included:

- a. Continued production of a comprehensive information pack that clinicians give to their patients on diagnosis or can be requested from PFNI directly. These were developed in collaboration with specialist PF clinicians.
- b. Weekly Zoom meeting were held for PF patients & monthly meeting for carers. Speakers from the Health Boards, NI Hospice and other guest speakers were invited to talk to attendees about issues relevant to them including dealing with fatigue, nutrition, dealing with stress & anxiety, and the ever popular relaxation taster session.
- c. The number of Ambassadors increased during the year under the guidance of an Ambassador Co-ordinator (Trustee). Ambassadors liaise with and assist beneficiaries in their local area.
- d. Purchase of hand-held fans for distribution to PF patients by clinicians.
- e. Introduction of the "Pete & Tilly Club" providing support to bereaved family members including bereaved adult children. Support includes on-line support group, wellbeing trips/meet-ups etc
- f. A Befriending service was introduced & volunteers we trained in the role.
- g. Sponsoring two PF medical research studentships in partnership with Queen's University, Belfast.
- h. In June 2024 Pete The Pufflings Brave Adventure children's book was launched. The book aims to introduce Pulmonary Fibrosis to children and open discussion in families. It has been extremely well received.

Education

We attended numerous events where we were able to provide information to the public about Pulmonary Fibrosis and PFNI. These ranged from fundraising events to specialist conferences.

Our website is extensive and regularly updated. We aim to support and supplement information provided by clinicians about PF and ensure that all information provided is accurate and current by liaising with medical professionals.

Financial review

Annual Income

During the year the Charity generated incoming resources of £215,003.

All incomes were derived from personal or business donations, fundraising activities by our beneficiaries & supporters, and grants.

Annual Expenditure

Financially 2024/25 was a satisfactory year for PFNI. Apart from costs associated with administration of the charity all expenditure was in the furtherance of the aims of the charity. All volunteers are entitled to receive out-of-pocket expenses. All volunteers are entitled to receive travel expenses for journeys on official business which are paid at a standard rate accepted by HMRC as giving no personal gain to the recipient.

Outgoing resources were £73,577 leaving net incoming resources of £141,426 for the year to 31 March 2025.

PULMONARY FIBROSIS NI

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

Charity reserves should provide the organisation with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

The Trustees retain funds in the Charity to finance the ongoing running costs of the charity and to provide funds at short notice to finance the objectives of the charity.

Plans for future periods

The Trustees of PFNI plan to:

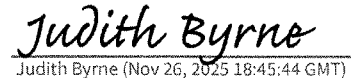
- a. Encourage the use of both respite properties by those living with PF to enjoy so rest and relaxation.
- i. To continue to build strong relationships with medical professionals.
- j. To continue to build relationships with local, national and international communities, businesses & charities to improve and increase awareness & knowledge of PF & PFNI.
- k. To provide events and activities to benefit the knowledge, mental health and wellbeing of our beneficiaries.
- l. To identify areas where we can provide support for family members of PF patients, including children.

Structure, governance and management

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

T J McMillan
J M Byrne
M U McMillan
P M Gorman
I Simpson
Dr. N Chaudhuri
C J Donohoe

The trustees' report was approved by the Board of Trustees.



Judith Byrne (Nov 26, 2025 18:45:44 GMT)

J M Byrne
Trustee

26 November 2025

PULMONARY FIBROSIS NI

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PULMONARY FIBROSIS NI

I report to the trustees on my examination of the financial statements of Pulmonary Fibrosis NI (the charity) for the year ended 28 February 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

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

Independent examiner's statement

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I 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.

Paula Armstrong

Paula Armstrong (Nov 27, 2025 07:26:28 GMT)

Paula Armstrong

For and on behalf of MTS Prior McMahon

Chartered Accountants

c/o Ards Business Hub

Sketrick House

Jubilee Road

Newtownards

Co Down

BT23 4YH

Dated: 26 November 2025

PULMONARY FIBROSIS NI

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2025

		Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies	3	92,807	70,000	162,807	67,802	129,260	197,062
Charitable activities	4	7,407	-	7,407	-	-	-
Other activities	5	41,202	-	41,202	82,466	-	82,466
Investments	6	3,587	-	3,587	-	-	-
Total income		<u>145,003</u>	<u>70,000</u>	<u>215,003</u>	<u>150,268</u>	<u>129,260</u>	<u>279,528</u>
Expenditure on:							
Raising funds	7	1,791	-	1,791	2,500	-	2,500
Charitable activities	8	71,786	-	71,786	27,645	-	27,645
Total expenditure		<u>73,577</u>	<u>-</u>	<u>73,577</u>	<u>30,145</u>	<u>-</u>	<u>30,145</u>
Net income and movement in funds		71,426	70,000	141,426	120,123	129,260	249,383
Reconciliation of funds:							
Fund balances at 1 March 2024		221,746	129,260	351,006	101,623	-	101,623
Fund balances at 28 February 2025		<u>293,172</u>	<u>199,260</u>	<u>492,432</u>	<u>221,746</u>	<u>129,260</u>	<u>351,006</u>

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

PULMONARY FIBROSIS NI

BALANCE SHEET

AS AT 28 FEBRUARY 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	14		378,856		57,247
Current assets					
Debtors	15	9,420		2,000	
Cash at bank and in hand		105,776		292,539	
		115,196		294,539	
Creditors: amounts falling due within one year	16	(1,620)		(780)	
Net current assets			113,576		293,759
Total assets less current liabilities			492,432		351,006
Net assets excluding pension liability			492,432		351,006
			=====		=====
The funds of the charity					
Restricted income funds	17	199,260		129,260	
Unrestricted funds		293,172		221,746	
		492,432		351,006	
			=====		=====

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 28 February 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 26 November 2025



Judith Byrne (Nov 26, 2025 18:45:44 GMT)

J M Byrne
Trustee

Company registration number NI685604 (Northern Ireland)

PULMONARY FIBROSIS NI

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

1 Accounting policies

Charity information

Pulmonary Fibrosis NI is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 3 Churchfield Road, Ballycastle, BT54 6PJ, Northern Ireland.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

PULMONARY FIBROSIS NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Inis Ceithleann House, Enniskillen	2% Straight Line
Puffin Lodge Caravan, Ballycastle	10% Reducing balance
Fixtures and fittings	20% Reducing balance
Computers	25% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

PULMONARY FIBROSIS NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

PULMONARY FIBROSIS NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	86,010	-	86,010	67,802	129,260	197,062
Grants Received	-	70,000	70,000	-	-	-
Contributions from Puffin Lodge	3,352	-	3,352	-	-	-
Contributions from Inis Ceithleann	3,445	-	3,445	-	-	-
	<u>92,807</u>	<u>70,000</u>	<u>162,807</u>	<u>67,802</u>	<u>129,260</u>	<u>197,062</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Sale of books & merchandise	<u>7,407</u>	<u>-</u>

5 Income from other activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	<u>41,202</u>	<u>82,466</u>

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest received	<u>3,587</u>	<u>-</u>

PULMONARY FIBROSIS NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Advertising	337	-
Support costs	1,454	2,500
	<u>1,791</u>	<u>2,500</u>

8 Expenditure on charitable activities

	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Direct costs		
Depreciation and impairment	11,253	7,341
Insurance	1,244	897
Puffin lodge costs	7,047	7,195
General expenses	120	707
Postage	259	191
Computer & website costs	3,286	918
Telephone	311	90
Printing	2,751	2,608
Travel & Accommodation	2,955	2,200
Member Gifts & Services	5,640	3,885
Research Sponsorship	4,500	-
Inis Ceithleann House costs	27,113	-
Subscriptions	1,033	-
	<u>67,512</u>	<u>26,032</u>
Share of support and governance costs (see note 9)		
Governance	4,274	1,613
	<u>71,786</u>	<u>27,645</u>
Analysis by fund		
Unrestricted funds	<u>71,786</u>	<u>27,645</u>

PULMONARY FIBROSIS NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

9 Support costs allocated to activities

	2025 £	2024 £
Fundraising	1,454	2,500
Governance costs	4,274	1,613
	<u>5,728</u>	<u>4,113</u>
Analysed between:		
Fundraising	1,454	2,500
Professional Fees	4,274	1,613
	<u>5,728</u>	<u>4,113</u>

10 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	11,253	7,341

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

PULMONARY FIBROSIS NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

14 Tangible fixed assets

	Inis Ceithleann House, Enniskillen	Puffin Lodge Caravan, Ballycastle	Fixtures and fittings	Computers	Total
	£	£	£	£	£
Cost					
At 1 March 2024	-	61,199	3,873	3,227	68,299
Additions	326,726	-	6,136	-	332,862
At 28 February 2025	326,726	61,199	10,009	3,227	401,161
Depreciation and impairment					
At 1 March 2024	-	8,874	1,250	928	11,052
Depreciation charged in the year	4,333	5,232	881	807	11,253
At 28 February 2025	4,333	14,106	2,131	1,735	22,305
Carrying amount					
At 28 February 2025	322,393	47,093	7,878	1,492	378,856
At 29 February 2024	-	52,325	2,623	2,299	57,247

15 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	120	-
Prepayments and accrued income	9,300	2,000
	9,420	2,000

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	1,620	780

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

At 1 March 2024 £	Incoming resources February 2025 £	At 28 February 2025 £
129,260	70,000	199,260

PULMONARY FIBROSIS NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

17 Restricted funds (Continued)

Previous year:	At 1 March 2023	Incoming resources	At 29 February 2024
	£	£	£
	-	129,260	129,260
	<u> </u>	<u> </u>	<u> </u>

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 March 2024	Incoming resources	Resources expended	At 28 February 2025
	£	£	£	£
General funds	221,746	145,003	(73,577)	293,172
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Previous year:	At 1 March 2023	Incoming resources	Resources expended	At 29 February 2024
	£	£	£	£
General funds	101,623	150,268	(30,145)	221,746
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

19 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 28 February 2025:			
Tangible assets	179,596	199,260	378,856
Current assets/(liabilities)	113,576	-	113,576
	<u> </u>	<u> </u>	<u> </u>
	293,172	199,260	492,432
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 29 February 2024:			
Tangible assets	57,247	-	57,247
Current assets/(liabilities)	164,499	129,260	293,759
	<u> </u>	<u> </u>	<u> </u>
	221,746	129,260	351,006
	<u> </u>	<u> </u>	<u> </u>

PULMONARY FIBROSIS NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Pulmonary Fibrosis N.I.

Northern Ireland - Charity number 109094

Accounts

Charity registration number 109094

Company registration number NI685604 (Northern Ireland)

PULMONARY FIBROSIS NI
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

PULMONARY FIBROSIS NI

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	T J McMillan J M Byrne M U McMillan P M Gorman I Simpson Dr. N Chaudhuri C J Donohoe	(Appointed 16 June 2023) (Appointed 16 June 2023)
Charity number	109094	
Company number	NI685604	
Registered office	3 Churchfield Road Ballycastle Northern Ireland BT54 6PJ	
Independent examiner	MTS Prior McMahon 104-108 Frances Street Newtownards Down BT23 7DY	

PULMONARY FIBROSIS NI

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PULMONARY FIBROSIS NI

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 29 FEBRUARY 2024

The trustees present their annual report and financial statements for the year ended 29 February 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Constitution & Purpose

Pulmonary Fibrosis NI (PFNI) is a charity governed by a constitution & recognised as a Private Limited Company by guarantee without share capital use of 'Limited' by Companies House, incorporated 8 February 2022; Company No. NI685604, Charity Number 109094.

It is managed by the trustees. Trustees are appointed by invitation & agreement of the Trustees at the AGM or an Extraordinary General Meeting. Trustees may hold office for a maximum of 2 years before re-appointment is required unless they resign or are removed from office by a resolution of the other trustees at the AGM or an Extraordinary General Meeting.

PFNI primarily seeks to benefit the Northern Ireland community through its activities which aim to provide support and relief for people living with Pulmonary Fibrosis and other Interstitial Lung Diseases in Northern Ireland and to advance education about Pulmonary Fibrosis and other Interstitial Lung Diseases.

Public Benefit

The public benefits that flow from this purpose are to:

- a. foster an atmosphere of mutual support and encouragement among people suffering from Pulmonary Fibrosis and other Interstitial Lung Diseases (PF) and their carers, family and friends;
- a. raise awareness for the benefit of the public about the effects of Pulmonary Fibrosis and other Interstitial Lung Diseases and methods of management of such disease;
- a. raise awareness for the benefit of the public about the effects of Pulmonary Fibrosis and other Interstitial Lung Diseases and methods of management of such disease;
- a. promote and raise awareness of the Organ Donor Register for the benefit of the public.

The beneficiaries of this purpose are people living in Northern Ireland who have been diagnosed with pulmonary fibrosis and other interstitial lung diseases, their families, friends, colleagues, and the general public at large.

The direct benefits flowing from this purpose include improved mental health and reduced levels of stress and anxiety experienced by our beneficiaries & an increase in their knowledge of how to live well with their condition. These benefits are evidenced through feedback from beneficiaries at appropriate intervals. A private benefit flowing from this purpose is the experience and knowledge members receive. However, this is incidental and necessary as it is essential to ensure the benefit is provided to our beneficiaries. A private benefit is also gained by suppliers who receive payments for goods and services provided. The benefit is incidental and necessary to ensure that benefit is provided to our beneficiaries. Any expenses paid to Trustees is reimbursement for expenses necessarily incurred in pursuit of the aims of the charity or of purchases made on behalf of the charity.

PULMONARY FIBROSIS NI

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

The purposes of our charity may lead to the following risks:

- a. Trips and falls when beneficiaries are using:
 - i. Puffin Lodge (our respite caravan). This facility is unsuitable for people who use wheelchairs or mobility scooters or who are unable to negotiate stairs. Site limitations are highlighted to applicants and mobility is assessed during the application process.
 - i. Events venues. Venues etc are assessed and chosen to ensure that the majority of our beneficiaries can attend & use safely and comfortably.
- b. Some beneficiaries require oxygen (O2) which can be delivered to Puffin Lodge by BOC Ltd. The risks to beneficiaries associated with O2 include:
 - i. non-delivery by BOC (note: timely ordering of O2 for delivery to & use at Puffin Lodge is the responsibility of the beneficiary & they will contact BOC if this occurs);
 - i. The equipment required to meet the O2 requirements of the beneficiary would generate noise levels that are acceptable to other site users.

Oxygen needs are discussed with the applicant and assessed during the application process. Unfortunately Puffin Lodge, due to its location and construction, cannot facilitate the needs of all our beneficiaries.

O2 needs of beneficiaries are considered when organising events to ensure, as far as reasonably practicable, that the majority of beneficiaries can attend.

The potential of any such harm or risk arising is outweighed by the benefit provided to the public.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

PULMONARY FIBROSIS NI

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

Review of Public Benefit Activities in 2023/24

PFNI continued to develop their activities to reach and serve people with Pulmonary Fibrosis (PF), their carers and families, and increase awareness of PF within the community at large.

Puffin Lodge, our respite static caravan in Ballycastle was officially opened on 30 March 2023 by Robin Swann, MLA and former Health Minister and Pat Gorman, ILD Specialist Nurse at Antrim Area Hospital & 2022 Patients Choice Nurse of the Year. Throughout the year (Mar-Nov) Puffin Lodge was well used by families to have a much needed break from home; it also hosted fundraising coffee mornings which welcomed other caravan owners and the general public and opened conversations about the work of PFNI.

Further public benefit activities included:

- a. Production of a comprehensive information pack that clinicians give to their patients on diagnosis or can be requested from PFNI directly. These were developed in collaboration with specialist PF clinicians.
- b. Weekly Zoom meeting were held for PF patients & monthly meeting for carers. Speakers from the Health Boards & NI Hospice were invited to talk to attendees about issues relevant to them including dealing with fatigue, nutrition, dealing with stress & anxiety, and the ever popular relaxation taster session.
- c. The number of Ambassadors increased during the year & an Ambassador Co-ordinator (Trustee) appointed. Ambassadors liaise with and assist beneficiaries in their local area
- d. Purchase of hand-held fans for distribution to PF patients by clinicians.

Education

We attended numerous events where we were able to provide information to the public about Pulmonary Fibrosis and PFNI. These ranged from fundraising events to specialist conferences.

Our website is extensive and regularly updated. We aim to support and supplement information provided by clinicians about PF and ensure that all information provided is accurate and current by liaising with medical professionals.

Financial review

Annual Income

During the year the Charity generated incoming resources of £279,528.

All incomes were derived from personal or business donations and fundraising activities by our beneficiaries and supporters.

Annual Expenditure

Financially 2023/24 was a satisfactory year for PFNI. Apart from costs associated with administration of the charity all expenditure was in the furtherance of the aims of the charity. All volunteers are entitled to receive out-of-pocket expenses. All volunteers are entitled to receive travel expenses for journeys on official business which are paid at a standard rate accepted by HMRC as giving no personal gain to the recipient.

Outgoing resources were £30,145 leaving net incoming resources of £249,383 for the year to 31 March 2023.

Charity reserves should provide the organisation with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

The Trustees retain funds in the Charity to finance the ongoing running costs of the charity and to provide funds at short notice to finance the objectives of the charity.

PULMONARY FIBROSIS NI

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 29 FEBRUARY 2024

Plans for future periods

The Trustees of PFNI plan to:

- a. Purchase a property that is suitable for use all-year-round by even more PF patients, their carers & families, that is disability friendly, and is located in an area that is peaceful and relaxing for users.
- e. Encourage the use of both properties by those living with PF to enjoy so rest and relaxation.
- f. To continue to build strong relationships with medical professionals.
- g. To continue to build relationships with local, national and international communities, businesses & charities to improve and increase awareness & knowledge of PF & PFNI.
- h. To provide events and activities to benefit the knowledge, mental health and wellbeing of our beneficiaries.
- i. To identify areas where we can provide support for family members of PF patients, including children.

Structure, governance and management

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

T J McMillan

J M Byrne

M U McMillan

P M Gorman

I Simpson


Dr. N Chaudhuri

(Appointed 16 June 2023)

C J Donohoe

(Appointed 16 June 2023)

The trustees' report was approved by the Board of Trustees.



Judith M Byrne (Nov 30, 2024 13:44 GMT)

J M Byrne

Trustee

28 November 2024

PULMONARY FIBROSIS NI

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PULMONARY FIBROSIS NI

I report to the trustees on my examination of the financial statements of Pulmonary Fibrosis NI (the charity) for the year ended 29 February 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I 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.

Paula Armstrong

Paula Armstrong (Nov 28, 2024 17:00 GMT)

Paula Armstrong

For and on behalf of MTS Prior McMahon

Chartered Accountants

104-108 Frances Street

Newtownards

Down

BT23 7DY

Dated: 28 November 2024

PULMONARY FIBROSIS NI

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 29 FEBRUARY 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £
Income from:					
Donations and legacies	3	67,802	129,260	197,062	46,403
Other trading activities	4	82,466	-	82,466	49,520
Total income		<u>150,268</u>	<u>129,260</u>	<u>279,528</u>	<u>95,923</u>
Expenditure on:					
Raising funds	5	2,500	-	2,500	235
Charitable activities	6	27,645	-	27,645	20,827
Total expenditure		<u>30,145</u>	<u>-</u>	<u>30,145</u>	<u>21,062</u>
Net income and movement in funds		<u>120,123</u>	<u>129,260</u>	<u>249,383</u>	<u>74,861</u>
Reconciliation of funds:					
Fund balances at 1 March 2023		101,623	-	101,623	26,762
Fund balances at 29 February 2024		<u>221,746</u>	<u>129,260</u>	<u>351,006</u>	<u>101,623</u>

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

PULMONARY FIBROSIS NI

BALANCE SHEET

AS AT 29 FEBRUARY 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	12		57,247		62,630
Current assets					
Debtors	13	2,000		-	
Cash at bank and in hand		292,539		41,338	
		<u>294,539</u>		<u>41,338</u>	
Creditors: amounts falling due within one year	14	(780)		(2,345)	
Net current assets			293,759		38,993
Total assets less current liabilities			<u>351,006</u>		<u>101,623</u>
Net assets excluding pension liability			<u>351,006</u>		<u>101,623</u>
			<u><u> </u></u>		<u><u> </u></u>
The funds of the charity					
Restricted income funds	15	129,260		-	
Unrestricted funds		221,746		101,623	
		<u>351,006</u>		<u>101,623</u>	
		<u><u> </u></u>		<u><u> </u></u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 29 February 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 28 November 2024

Judith M Byrne

Judith M Byrne (Nov 30, 2024 13:44 GMT)

J M Byrne

Trustee

Company registration number NI685604 (Northern Ireland)

PULMONARY FIBROSIS NI

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 29 FEBRUARY 2024

1 Accounting policies

Charity information

Pulmonary Fibrosis NI is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 3 Churchfield Road, Ballycastle, BT54 6PJ, Northern Ireland.

1.1 Reporting period

This is the first period of account.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

PULMONARY FIBROSIS NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

1 Accounting policies

(Continued)

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Puffin Lodge	10% Reducing balance
Fixtures and fittings	20% Reducing balance
Computers	25% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

PULMONARY FIBROSIS NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	67,802	129,260	197,062	46,403	-	46,403

PULMONARY FIBROSIS NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	82,466	49,520

5 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Support costs	2,500	235

6 Expenditure on charitable activities

	Heading #ac982 2024 £	Heading #ac982 2023 £
Direct costs		
Depreciation and impairment	7,341	3,711
Insurance	897	529
Puffin lodge costs	7,195	5,274
Office expenses	-	654
General expenses	707	2,569
Postage	191	184
Computer & website costs	918	2,742
Telephone	90	177
Printing	2,608	2,687
Travel & Accommodation	2,200	-
Member Gifts & Services	3,885	-
	26,032	18,527
Share of support and governance costs (see note 7)		
Governance	1,613	2,300
	27,645	20,827
Analysis by fund		
Unrestricted funds	27,645	20,827

PULMONARY FIBROSIS NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

7 Support costs allocated to activities	2024	2023
	£	£
Fundraising	2,500	235
Governance costs	1,613	2,300
	<u>4,113</u>	<u>2,535</u>
Analysed between:		
Fundraising	2,500	235
Professional Fees	1,613	2,300
	<u>4,113</u>	<u>2,535</u>

8 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	7,341	3,711
	<u>7,341</u>	<u>3,711</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	-	-
	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

PULMONARY FIBROSIS NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 29 FEBRUARY 2024

12 Tangible fixed assets

	Puffin Lodge	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 March 2023	61,199	3,873	1,269	66,341
Additions	-	-	1,958	1,958
At 29 February 2024	61,199	3,873	3,227	68,299
Depreciation and impairment				
At 1 March 2023	3,060	387	264	3,711
Depreciation charged in the year	5,814	863	664	7,341
At 29 February 2024	8,874	1,250	928	11,052
Carrying amount				
At 29 February 2024	52,325	2,623	2,299	57,247
At 28 February 2023	58,139	3,486	1,005	62,630

13 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	2,000	-

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	-	45
Accruals and deferred income	780	2,300

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

At 1 March 2023	Incoming resources	At 29 February 2024
£	£	£
-	129,260	129,260

PULMONARY FIBROSIS NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 March 2023 £	Incoming resources £	Resources expended £	At 29 February 2024 £
General funds	101,623	150,268	(30,145)	221,746
	<u>101,623</u>	<u>150,268</u>	<u>(30,145)</u>	<u>221,746</u>
Previous period:				
	At 1 March 2022 £	Incoming resources £	Resources expended £	At 28 February 2023 £
General funds	26,762	95,923	(21,062)	101,623
	<u>26,762</u>	<u>95,923</u>	<u>(21,062)</u>	<u>101,623</u>

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 29 February 2024:			
Tangible assets	57,247	-	57,247
Current assets/(liabilities)	164,499	129,260	293,759
	<u>221,746</u>	<u>129,260</u>	<u>351,006</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 28 February 2023:			
Tangible assets	62,630	-	62,630
Current assets/(liabilities)	38,993	-	38,993
	<u>101,623</u>	<u>-</u>	<u>101,623</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Pulmonary Fibrosis N.I.

Northern Ireland - Charity number 109094

Annual report

PULMONARY FIBROSIS NI

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 29 FEBRUARY 2024

The trustees present their annual report and financial statements for the year ended 29 February 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Constitution & Purpose

Pulmonary Fibrosis NI (PFNI) is a charity governed by a constitution & recognised as a Private Limited Company by guarantee without share capital use of 'Limited' by Companies House, incorporated 8 February 2022; Company No. NI685604, Charity Number 109094.

It is managed by the trustees. Trustees are appointed by invitation & agreement of the Trustees at the AGM or an Extraordinary General Meeting. Trustees may hold office for a maximum of 2 years before re-appointment is required unless they resign or are removed from office by a resolution of the other trustees at the AGM or an Extraordinary General Meeting.

PFNI primarily seeks to benefit the Northern Ireland community through its activities which aim to provide support and relief for people living with Pulmonary Fibrosis and other Interstitial Lung Diseases in Northern Ireland and to advance education about Pulmonary Fibrosis and other Interstitial Lung Diseases.

Public Benefit

The public benefits that flow from this purpose are to:

- a. foster an atmosphere of mutual support and encouragement among people suffering from Pulmonary Fibrosis and other Interstitial Lung Diseases (PF) and their carers, family and friends;
- a. raise awareness for the benefit of the public about the effects of Pulmonary Fibrosis and other Interstitial Lung Diseases and methods of management of such disease;
- a. raise awareness for the benefit of the public about the effects of Pulmonary Fibrosis and other Interstitial Lung Diseases and methods of management of such disease;
- a. promote and raise awareness of the Organ Donor Register for the benefit of the public.

The beneficiaries of this purpose are people living in Northern Ireland who have been diagnosed with pulmonary fibrosis and other interstitial lung diseases, their families, friends, colleagues, and the general public at large.

The direct benefits flowing from this purpose include improved mental health and reduced levels of stress and anxiety experienced by our beneficiaries & an increase in their knowledge of how to live well with their condition. These benefits are evidenced through feedback from beneficiaries at appropriate intervals. A private benefit flowing from this purpose is the experience and knowledge members receive. However, this is incidental and necessary as it is essential to ensure the benefit is provided to our beneficiaries. A private benefit is also gained by suppliers who receive payments for goods and services provided. The benefit is incidental and necessary to ensure that benefit is provided to our beneficiaries. Any expenses paid to Trustees is reimbursement for expenses necessarily incurred in pursuit of the aims of the charity or of purchases made on behalf of the charity.

PULMONARY FIBROSIS NI

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 29 FEBRUARY 2024***

The purposes of our charity may lead to the following risks:

- a. Trips and falls when beneficiaries are using:
 - i. Puffin Lodge (our respite caravan). This facility is unsuitable for people who use wheelchairs or mobility scooters or who are unable to negotiate stairs. Site limitations are highlighted to applicants and mobility is assessed during the application process.
 - i. Events venues. Venues etc are assessed and chosen to ensure that the majority of our beneficiaries can attend & use safely and comfortably.
- b. Some beneficiaries require oxygen (O2) which can be delivered to Puffin Lodge by BOC Ltd. The risks to beneficiaries associated with O2 include:
 - i. non-delivery by BOC (note: timely ordering of O2 for delivery to & use at Puffin Lodge is the responsibility of the beneficiary & they will contact BOC if this occurs);
 - i. The equipment required to meet the O2 requirements of the beneficiary would generate noise levels that are acceptable to other site users.

Oxygen needs are discussed with the applicant and assessed during the application process. Unfortunately Puffin Lodge, due to its location and construction, cannot facilitate the needs of all our beneficiaries.

O2 needs of beneficiaries are considered when organising events to ensure, as far as reasonably practicable, that the majority of beneficiaries can attend.

The potential of any such harm or risk arising is outweighed by the benefit provided to the public.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

PULMONARY FIBROSIS NI

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

Review of Public Benefit Activities in 2023/24

PFNI continued to develop their activities to reach and serve people with Pulmonary Fibrosis (PF), their carers and families, and increase awareness of PF within the community at large.

Puffin Lodge, our respite static caravan in Ballycastle was officially opened on 30 March 2023 by Robin Swann, MLA and former Health Minister and Pat Gorman, ILD Specialist Nurse at Antrim Area Hospital & 2022 Patients Choice Nurse of the Year. Throughout the year (Mar-Nov) Puffin Lodge was well used by families to have a much needed break from home; it also hosted fundraising coffee mornings which welcomed other caravan owners and the general public and opened conversations about the work of PFNI.

Further public benefit activities included:

- a. Production of a comprehensive information pack that clinicians give to their patients on diagnosis or can be requested from PFNI directly. These were developed in collaboration with specialist PF clinicians.
- b. Weekly Zoom meeting were held for PF patients & monthly meeting for carers. Speakers from the Health Boards & NI Hospice were invited to talk to attendees about issues relevant to them including dealing with fatigue, nutrition, dealing with stress & anxiety, and the ever popular relaxation taster session.
- c. The number of Ambassadors increased during the year & an Ambassador Co-ordinator (Trustee) appointed. Ambassadors liaise with and assist beneficiaries in their local area
- d. Purchase of hand-held fans for distribution to PF patients by clinicians.

Education

We attended numerous events where we were able to provide information to the public about Pulmonary Fibrosis and PFNI. These ranged from fundraising events to specialist conferences.

Our website is extensive and regularly updated. We aim to support and supplement information provided by clinicians about PF and ensure that all information provided is accurate and current by liaising with medical professionals.

Financial review

Annual Income

During the year the Charity generated incoming resources of £279,528.

All incomes were derived from personal or business donations and fundraising activities by our beneficiaries and supporters.

Annual Expenditure

Financially 2023/24 was a satisfactory year for PFNI. Apart from costs associated with administration of the charity all expenditure was in the furtherance of the aims of the charity. All volunteers are entitled to receive out-of-pocket expenses. All volunteers are entitled to receive travel expenses for journeys on official business which are paid at a standard rate accepted by HMRC as giving no personal gain to the recipient.

Outgoing resources were £30,145 leaving net incoming resources of £249,383 for the year to 31 March 2023.

Charity reserves should provide the organisation with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

The Trustees retain funds in the Charity to finance the ongoing running costs of the charity and to provide funds at short notice to finance the objectives of the charity.

PULMONARY FIBROSIS NI

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 29 FEBRUARY 2024

Plans for future periods

The Trustees of PFNI plan to:

- a. Purchase a property that is suitable for use all-year-round by even more PF patients, their carers & families, that is disability friendly, and is located in an area that is peaceful and relaxing for users.
- e. Encourage the use of both properties by those living with PF to enjoy so rest and relaxation.
- f. To continue to build strong relationships with medical professionals.
- g. To continue to build relationships with local, national and international communities, businesses & charities to improve and increase awareness & knowledge of PF & PFNI.
- h. To provide events and activities to benefit the knowledge, mental health and wellbeing of our beneficiaries.
- i. To identify areas where we can provide support for family members of PF patients, including children.

Structure, governance and management

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

T J McMillan

J M Byrne

M U McMillan

P M Gorman

I Simpson


Dr. N Chaudhuri

(Appointed 16 June 2023)

C J Donohoe

(Appointed 16 June 2023)

The trustees' report was approved by the Board of Trustees.



Judith M Byrne (Nov 30, 2024 13:44 GMT)

J M Byrne

Trustee

28 November 2024

Pulmonary Fibrosis N.I.

Northern Ireland - Charity number 109094

Annual return

PULMONARY FIBROSIS NI

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PULMONARY FIBROSIS NI

I report to the trustees on my examination of the financial statements of Pulmonary Fibrosis NI (the charity) for the year ended 29 February 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I 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.

Paula Armstrong

Paula Armstrong (Nov 28, 2024 17:00 GMT)

Paula Armstrong
For and on behalf of MTS Prior McMahon

Chartered Accountants

104-108 Frances Street
Newtownards
Down
BT23 7DY

Dated: 28 November 2024