

Charity number: 1069697
Company number: 03518921

A Breath For Life Childrens Charity
(A company limited by guarantee)
Trustees' report and financial statements
for the year ended 28 February 2017

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A Breath For Life Childrens Charity
(A company limited by guarantee)

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A Breath For Life Childrens Charity

(A company limited by guarantee)

Legal and administrative information

Charity number	1069697	
Company registration number	03518921	
Business address	Borrans Lane Middleton Morecambe Lancashire LA3 3JJ	
Registered office	Borrans Lane Middleton Morecambe Lancashire LA3 3JJ	
Trustees	George Birkett Jane Dean Teresa Waddington Zoe Greenwood	
Secretary	Jane Dean	
Chief executive	Jane Dean	
Management committee	Jane Dean Zoe Greenwood George Birkett Prof Philip James	Hon Chairman, Trustee & Company Secretary Trustee Trustee Hon Medical Advisor
Accountants	Lamont Pridmore (South Cumbria) Ltd 33 New Street Carnforth Lancashire LA5 9BX	

A Breath For Life Childrens Charity
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Legal and administrative information

Bankers

Natwest Bank plc
44 Market Street
Carnforth
Lancashire
LA5 9WY

A Breath For Life Childrens Charity

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Report of the trustees (incorporating the directors' report) for the year ended 28 February 2017

The trustees present their report and the financial statements for the year ended 28 February 2017. The trustees, who are also directors of A Breath For Life Childrens Charity for the purposes of company law and who served during the year and up to the date of this report are set out on page 1 - 2.

Achievements and performance

Yearly Review

The charity continues to operate under the authority of the Board of Trustees, all of whom work in a voluntary capacity. Efforts continue to encourage younger people to join the charity both as Trustees and Operators. The Centre is run on a day to day basis by a salaried part-time manager. In the past the charity has relied upon volunteer chamber operators, however in order to provide a reliable and regular service, all relief operators are now paid the minimum wage. As a consequence, there has been an increase in wage payments.

Hyperbaric Oxygen Therapy

The charity provides hyperbaric oxygen treatment (HBOT) for children and some adults, children always being the priority as the only registered charity in the UK specifically providing HBOT for children.

During 2016 we provided a total of 800 treatment sessions treating an average of 150 patients per month.

Review

In January 2017 the charity purchased the land on which the hyperbaric chamber is situated. The purchase was facilitated by a generous donation from the Vera Wolstencroft Trust. At present further negotiations are taking place with National Care Group, owners of the adjacent land, to acquire further land in order to create a reception and waiting area.

Plans to move to a more central location in Lancaster have been put to one side as the new motorway extension and road into Middleton has greatly improved speed of access to the Centre.

Aim

The object of the charity remains unchanged "the relief of sickness of children in particularly but not exclusively through the provision of services and facilities to promote and protect the health of said children"

The charity achieves this object by the provision of affordable hyperbaric oxygen treatment.

The charity is looking forward to working with National Care Group whose object is to provide a rehabilitation centre next door for acquired brain injury sufferers.

Outlook

The charity remains optimistic for the future with the development of a reception / waiting area and collaboration with National Care Group in the provision of hyperbaric oxygen treatment to young people with acquired brain injury.

A Breath For Life Childrens Charity
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 28 February 2017

Statement of trustees' responsibilities

The trustees (who are also directors of A Breath For Life Childrens Charity for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

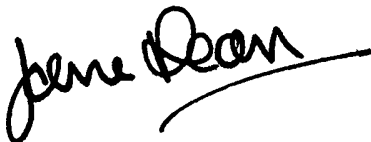
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

On behalf of the board

A handwritten signature in black ink, appearing to read 'Jane Dean', with a long horizontal flourish extending to the right.

Jane Dean
Secretary

A Breath For Life Childrens Charity
(A company limited by guarantee)

Accountants' report on the unaudited financial statements to the trustees of
A Breath For Life Childrens Charity

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 28 February 2017 set out on pages 6 to 12 and you consider that the company is exempt from an audit and a report under section 477 of the Companies Act 2006. In accordance with your instructions we have compiled these unaudited accounts, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Lamont Pridmore (South Cumbria) Ltd
Accountants
33 New Street
Carnforth
Lancashire
LA5 9BX

3 October 2017

A Breath For Life Childrens Charity
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 28 February 2017

	Notes	Unrestricted funds £	2017 Total £	2016 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	69,357	69,357	41,807
Investment income	3	257	257	506
Total incoming resources		<u>69,614</u>	<u>69,614</u>	<u>42,313</u>
Resources expended				
Opening stock		1,335	1,335	1,295
Purchases		5,338	5,338	4,860
Closing stock		(1,180)	(1,180)	(1,335)
Staff costs	5	22,049	22,049	19,852
Establishment costs		5,483	5,483	4,482
Motor and travelling expenses		87	87	1,529
Accountancy fees		558	558	522
Bookeeping fees		1,080	1,080	540
Other office expenses		2,171	2,171	2,090
Depreciation and impairment		84	84	112
Telephone		686	686	402
Total resources expended		<u>37,691</u>	<u>37,691</u>	<u>34,349</u>
Net incoming/(outgoing) resources for the year /				
Net income/(expense) for the year		31,923	31,923	7,964
Total funds brought forward		<u>143,215</u>	<u>143,215</u>	<u>135,032</u>
Total funds carried forward		<u>175,138</u>	<u>175,138</u>	<u>142,996</u>

The notes on pages 9 to 12 form an integral part of these financial statements.

A Breath For Life Childrens Charity
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Balance sheet
as at 28 February 2017

	Notes	£	2017 £	£	2016 £
Fixed assets					
Tangible assets	7		99,263		81,758
Current assets					
Stocks		1,180		1,335	
Debtors	8	2,032		2,305	
Cash at bank and in hand		74,224		58,555	
		<u>77,436</u>		<u>62,195</u>	
Creditors: amounts falling due within one year	9	<u>(1,560)</u>		<u>(956)</u>	
Net current assets			<u>75,876</u>		<u>61,239</u>
Net assets			<u>175,139</u>		<u>142,997</u>
Funds					
Unrestricted income funds			<u>175,139</u>		<u>142,997</u>
Total funds			<u>175,139</u>		<u>142,997</u>

The Balance Sheet continues on the following page.

The notes on pages 9 to 12 form an integral part of these financial statements.

A Breath For Life Childrens Charity
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Balance sheet (continued)

Trustees statements required by the Companies Act 2006
for the year ended 28 February 2017

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by 477) of the Companies Act 2006;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 28 February 2017.

(c) that we acknowledge our responsibilities for:

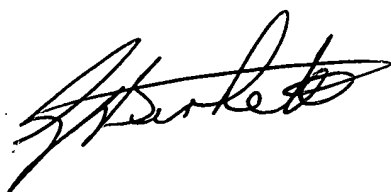
(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

The financial statements were approved by the board on 3 October 2017 and signed on its behalf by

George Birkett
Director



The notes on pages 9 to 12 form an integral part of these financial statements.

A Breath For Life Childrens Charity
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Notes to financial statements
for the year ended 28 February 2017

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Companies Act 1985.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	Nil
Plant and machinery	-	25% on reducing balance basis

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**Notes to financial statements
for the year ended 28 February 2017**

1.5. Stock

Stock is valued at the lower of cost and net realisable value.

2. Voluntary income

	Unrestricted funds £	2017 Total £	2016 Total £
Donations	2,357	2,357	670
Gift Aid Tax Refunds	5,619	5,619	6,014
Gifts	15,000	15,000	-
Subscriptions	46,381	46,381	35,123
	<u>69,357</u>	<u>69,357</u>	<u>41,807</u>

3. Investment income

	Unrestricted funds £	2017 Total £	2016 Total £
Bank interest receivable	257	257	506
	<u>257</u>	<u>257</u>	<u>506</u>

4. Net incoming resources for the year

	2017 £	2016 £
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	<u>84</u>	<u>112</u>

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**Notes to financial statements
for the year ended 28 February 2017**

5. Employees

Employment costs	2017	2016
	£	£

Wages and salaries	<u>22,049</u>	<u>19,852</u>
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No employee received emoluments of more than £60,000 (2016 : None).

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

2017	2016
Number	Number
<u>1</u>	<u>1</u>

6. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

7. Tangible fixed assets

	Land and buildings freehold	Plant and machinery	Total
	£	£	£
Cost			
At 29 February 2016	81,424	43,468	124,892
Additions	17,589	-	17,589
At 28 February 2017	<u>99,013</u>	<u>43,468</u>	<u>142,481</u>
Depreciation			
At 29 February 2016	-	43,134	43,134
Charge for the year	-	84	84
At 28 February 2017	<u>-</u>	<u>43,218</u>	<u>43,218</u>
Net book values			
At 28 February 2017	<u>99,013</u>	<u>250</u>	<u>99,263</u>
At 28 February 2016	<u>81,424</u>	<u>334</u>	<u>81,758</u>

• **A Breath For Life Childrens Charity**
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Notes to financial statements
for the year ended 28 February 2017

8. Debtors

	2017	2016
	£	£
Other debtors	<u>2,032</u>	<u>2,305</u>

9. Creditors: amounts falling due within one year

	2017	2016
	£	£
Trade creditors	1,337	956
Other taxes and social security	223	-
	<u>1,560</u>	<u>956</u>

10. Company limited by guarantee

A Breath For Life Childrens Charity is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.