Company registration number: 03518921
Charity registration number: 1069697

A BREATH FOR LIFE CHILDRENS CHARITY
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2026

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COMPANIES HOUSE

Brown & Co (Kendal)

A Breath For Life Childrens Charity
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A Breath For Life Childrens Charity
Company No. 03518921
Trustees' Report For The Year Ended 28 February 2026

The trustees present their report and the financial statements for the year ended 28 February 2026.

Objectives and Activities

Aims and Objectives

Hyperbaric Oxygen Therapy:

The Charity provides hyperbaric oxygen therapy for babies, children and adults.

The Centre runs efficiently under the supervision of a salaried manager as well chamber operators; relief engineers are brought in when necessary and for Annual service.

Wages remain the major outlay as it is a service-based Charity that requires trained staff.

Aim:

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

Outlook:

Raising funds is a constant theme in order to keep the service open to all.

The Charity charges a fee for adults, with free access to Oxygen Therapy for children.

Achievements and Performance

Main Achievements

Yearly review:

The charity has continued to operate to a high capacity throughout the year. We are open 7 days a week including some evenings and with increased oxygen storage have the ability to increase the number of oxygen therapy sessions.

Financial Review

Financial Position

The board are satisfied with the surplus for the year of £13,361 (2025 £60,801).

The finances of the Charity are set out in the following pages of the financial statements. The Charity's total reserves amount to £580,017 (2025 £566,656).

All the reserves are unrestricted and are held to allow the charity to continue to operate for a period of up to 12 months should there be a downturn in income.

Structure, Governance and Management

Governing Document

The Charity is run by a board of Trustees who have remained constant throughout the year.

The Trustees meet regularly as well as keeping in touch via WhatApp and email. The meetings are minuted.

Reference and Administrative Details

Trustees

Mrs Teressa Waddington
Mr Glenn Stevens
Mrs Zoe Greenwood

Other Personnel

Mrs Zoe Greenwood -
Mrs Teresa Waddington -
Mr Glenn Stevens -

Charity Number

1069697

Company Number

03518921

Independent Examiner

Brown and Co
Brown & Co (Kendal)
Murley Moss Business Park
Oxenholme Road
Kendal
Cumbria
LA9 7RL

Statement of Trustees' Responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they 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 the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Teresa Waddington

Mrs Teressa Waddington

Trustee
Date 9/10/26

A Breath For Life Childrens Charity
Independent Examiner's Report to the Trustees of A Breath For Life Childrens Charity
For The Year Ended 28 February 2026

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2026.

Responsibilities and Basis of Report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

J. Fishwick. (On behalf of Brown & Co).

Brown and Co

23/09/2026
Murley Moss Business Park
Oxenholme Road
Kendal
Cumbria
LA9 7RL

A Breath For Life Childrens Charity
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 28 February 2026

	Notes	2026 Unrestricted funds £	2025 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	15,402	179,082
Investments	4	943	-
Other	5	113,599	20,287
		129,944	199,369
EXPENDITURE ON:			
Raising funds	7	(116,583)	(130,568)
NET INCOME		13,361	68,801
NET MOVEMENT IN FUNDS		13,361	68,801
RECONCILIATION OF FUNDS:			
Total funds brought forward		566,656	497,855
TOTAL FUNDS CARRIED FORWARD	16	580,017	566,656

The notes on pages 7 to 11 form part of these financial statements.

A Breath For Life Childrens Charity
Balance Sheet
As At 28 February 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible Assets	11	437,997	-	437,997	439,383
		437,997	-	437,997	439,383
CURRENT ASSETS					
Stocks		3,977	-	3,977	4,330
Debtors	12	5,721	-	5,721	21,540
Cash at bank and in hand		141,786	-	141,786	112,438
		151,484	-	151,484	138,308
Creditors: Amounts Falling Due Within One Year	13	(9,464)	-	(9,464)	(11,035)
NET CURRENT ASSETS (LIABILITIES)		142,020	-	142,020	127,273
TOTAL ASSETS LESS CURRENT LIABILITIES		580,017	-	580,017	566,656
NET ASSETS		580,017	-	580,017	566,656
FUNDS OF THE CHARITY					
Unrestricted Funds				580,017	566,656
TOTAL FUNDS	16			580,017	566,656

For the year ending 28 February 2026 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Teresa Waddington

Mrs Teressa Waddington

Trustee

Date 9/10/26.

The notes on pages 7 to 11 form part of these financial statements.

1. General Information

A Breath For Life Childrens Charity is a company limited by guarantee, incorporated in England & Wales, registered number 03518921 and registered charity number 1069697. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. 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. Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

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

2.3. 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.

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.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	2% straight line
Plant & Machinery	25% reducing balance
Fixtures & Fittings	20% straight line
Computer Equipment	20% straight line

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2026 Unrestricted funds £	2025 Unrestricted funds £
Donations and gifts:		
Donations and gifts	10,320	120,662
Gift aid	5,082	58,420
	15,402	179,082

4. Investment Income

	2026 Unrestricted funds £	2025 Unrestricted funds £
Bank interest receivable	943	-

5. Other Income

	2026 Unrestricted funds £	2025 Unrestricted funds £
Other income	45	3,513
Session income	113,554	16,774
	113,599	20,287

6. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2026 £	2025 £
Depreciation of tangible fixed assets - owned	11,170	11,120

7. Analysis of Expenditure

	Activities undertaken directly £	Support costs (see note 8) £	2026 Total £
Raising funds	11,782	104,801	116,583

	Activities undertaken directly £	Support costs (see note 8) £	2025 Total £
Raising funds	8,237	122,331	130,568

8. Support Costs

	2026	2025
	Raising funds	Raising funds
	£	£
Employee costs	32,693	29,476
Premises expenses	4,823	5,257
General administration	56,115	76,478
Depreciation	11,170	11,120
	104,801	122,331

9. Staff Costs

Staff costs were as follows:

2025: £25,884
2024: £14,068

	2026	2025
	£	£
Wages and salaries	30,078	25,885
Social security costs	-	168
Other pension costs	249	-
	30,327	26,053

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. Average Number of Employees

Average number of employees during the year was: 3 (2025: 3)

11. Tangible Assets

	Land & Property				
	Freehold	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 March 2025	459,501	7,378	2,179	2,298	471,356
Additions	9,063	-	722	-	9,785
As at 28 February 2026	468,564	7,378	2,901	2,298	481,141
Depreciation					
As at 1 March 2025	27,477	3,228	600	668	31,973
Provided during the period	9,092	1,038	581	460	11,171
As at 28 February 2026	36,569	4,266	1,181	1,128	43,144
Net Book Value					
As at 28 February 2026	431,995	3,112	1,720	1,170	437,997
As at 1 March 2025	432,024	4,150	1,579	1,630	439,383

12. Debtors

	2026	2025
	£	£
Due within one year		
Trade debtors	-	(500)
Other debtors	5,721	22,040
	5,721	21,540

13. Creditors: Amounts Falling Due Within One Year

	2026	2025
	£	£
Trade creditors	3,068	5,810
Other creditors	71	-
Taxation and social security	278	124
Accruals and deferred income	6,047	5,101
	9,464	11,035

14. Deferred Income

Deferred income movements in the year were as follows:

	2026	2025
	£	£
Balance at the start of the period	-	-
Income deferred in the current period	4,880	-
Balance at the end of the period	4,880	-

15. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £249 (2025: £0).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

16. Movement in Funds

	As at 1 March 2025	Income	Expenditure	As at 28 February 2026
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	566,656	129,944	(116,583)	580,017
Total funds	566,656	129,944	(116,583)	580,017

	As at 1 March 2024	Income	Expenditure	As at 28 February 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	497,855	199,369	(130,568)	566,656
Total funds	497,855	199,369	(130,568)	566,656

17. **Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2026	2025
	£	£

18. **Related Party Disclosures**

19. **Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

A Breath For Life Childrens Charity
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 28 February 2026

	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	10,320	120,662
Gift aid	5,082	58,420
	15,402	179,082
Investments		
Bank interest receivable	943	-
	943	-
Other		
Other income	45	3,513
Session income	113,554	16,774
	113,599	20,287
	129,944	199,369
EXPENDITURE ON:		
Raising funds		
Opening stock - finished goods	(4,330)	(2,938)
Purchases	(11,269)	(9,629)
Carriage and freight	(160)	-
Closing stock - finished goods	3,977	4,330
Wages and salaries	(30,078)	(25,885)
Employers NI	-	(168)
Employers pensions - defined contributions scheme	(249)	-
Subcontractor costs	(2,292)	(3,118)
Staff entertaining	(74)	(305)
Rates	-	(231)
Light and heat	(3,464)	(2,935)
Water rates	(445)	-
Cleaning	(914)	(2,091)
Hire and leasing of plant and machinery	(5,366)	(5,155)
Computer and IT consumables	-	(331)
Repairs, renewals and maintenance	(3,494)	(5,385)
Insurance	(4,078)	(3,803)
Printing, postage and stationery	(477)	(1,319)
Telecommunications and data costs	(878)	(1,085)
Accountancy fees	(850)	(942)
Consultancy fees	(36,750)	(54,000)
Subscriptions	(1,896)	(1,440)
Bank charges	(1,421)	(2,608)
Sundry expenses	(905)	(410)
Depreciation	1	-
Depreciation of plant and machinery	(1,038)	(1,383)

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Depreciation of fixtures and fittings	(581)	(436)
Depreciation of computer equipment	(460)	(460)
Depreciation of freehold land and property	(9,092)	(8,841)
	(116,583)	(130,568)
	(116,583)	(130,568)
NET INCOME	13,361	68,801