

THE PRIMROSE FOUNDATION
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE PRIMROSE FOUNDATION

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or

the accounts do not accord with those records; or

the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Ian Taberner BA FCA

Ian Taberner BA FCA
Turnbull & Co Accountants Limited
Chartered Accountants
Pilgrim House
Oxford Place
Plymouth
PL1 5AJ

Dated: 1 November 2021

The Primrose Foundation Charity Number 1064277

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31/12/2020

Reference and administration information

Full name of the charity:	The Primrose Foundation
Charity Registration Number:	1064277
Governing instrument:	1997 Trust deed 2017 Amendment to original deed 2019 Amendment to original deed
Trustees:	Mrs Susan Hobbs Chair Mr Jonathan Coote (resigned 27/11/20) Dr Pam Kirk (resigned 27/3/20) Mrs Lynne Smith Ms Lorna Yabsley (resigned 31/1/20) Dr Jim Steel Mr Peter Franklin Mrs Fiona Osmaston Mrs Shelly Coleman Mrs Judy Holliday (app 23/1/20) Mrs Margaret Jenkins (app 21/3/21) Mrs Jane Pierce (app 1/3/21)
Honorary Treasurer:	Peter Franklin ACA
Principal address of the Charity:	Derriford Hospital Plymouth Devon PL6 8DH
Accountants:	Turnbull & Co Accountants Ltd Pilgrim House Oxford Place Plymouth PL1 5AJ
Solicitors:	Tozers Broadwalk House Southenhay Exeter EX1 1UA

Bankers: Lloyds Bank Plc
8 Royal Parade
Plymouth
PL1 1HB

Unity Trust Bank
Planetary Road
Willenhall
WV1 9DG

The Trustees Report

The Trustees present their annual report together with the financial statements and Independent Examiners Report of the Charity for the year ended 31/12/2020.

The financial statements comply with the Charities Act 2011, the trust deed, 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 2015).

Chairman's Report

The 2020 year has been very difficult for The Primrose Foundation due to the COVID 19 pandemic both operationally and financially. Our plan for 2020 was to continue to build on recent success with improved donations and charitable giving. The pandemic halted all of our planned fundraising events and disrupted many of our continuing patient groups and other activities. The trustees took a proactive approach, moved our regular meetings online, took difficult decisions regarding funding and affordability and forecasted very minimal levels of donations. The results for the year ended 2020 are in excess of our original predictions. This has allowed us as a charity to continue to make decisions on funding some of the required improvements for the primrose centre.

The overriding goal of the Foundation is to invest and assist the Breast Care Services in Plymouth Derriford Hospital to become a leading national breast care centre.

The Primrose Centre in Derriford Hospital along with the associated services continue to face significant funding constraints. Our goal is to fund improvements which directly improve patient experiences and outcomes.

At the beginning of 2020 our dedicated fundraiser organised some well attended events before moving much of our fundraising online due to the Government restriction's. It is remarkable that for a small charity we managed to raise in excess of £34k in a year with such severe operating restrictions.

There were no large donations during the year however the charities revamp of the patient quiet

room was completed and there were other gifts for staff training and equipment for the centre.

There have been some trustee changes during 2020 and 2021. A number of longstanding trustees have stepped down but we have been very lucky to recruit some very capable new trustees with diverse skills and expertise to complement the existing Board.

Charity Objectives

- To preserve and protect life of people in the area of benefit, in particular but without prejudice to the generality of the foregoing, by supporting the continued provision and enhancement of service by the Breast Care Centre known as The Primrose Centre at Derriford Hospital.
- To assist in the treatment and care of persons suffering from breast diseases including cancer by providing or assisting in the provision of equipment, facilities, and support services.
- To promote better health by the education of the public

Public Benefit Statement

The Trustees have reviewed the activities of The Charity in the light of the guidance published by The Charity Commission on public benefit. The Trustees are satisfied that the Trust's activities are for the public benefit, relating as they do to the improvement of the breast screening and breast disease treatment at Plymouth Hospital. This directly benefits the local community.

Achievements and Performance

The Foundation has continued to support the staff and patients of the unit during 2020. The competition of the new patient quiet room has provided a new dedicated space for patients and practitioners to have difficult conversations. Funding has been provided for various small pieces of equipment along with some staff training. The pandemic impacted the unit significantly and the pressure on the service continues to be a concern.

Financial Review

Income from donations has reduced from £51k (19) to £34k (20). Our expectation was for a larger fall in donations due to the pandemic and the trustees are happy with the level on donations during the year. Funds raised come from a mix of event income and private donations.

Administration expenditure has reduced after a conscious review of marketing expenditure and advertising due to the expected fall in income.

The online presence of The Charity continues to be maintained and developed. This is seen as a key area for public interaction giving the ability to increase donations.

During the year to 31st December 2020 The Charity received £34,833 in unrestricted donations and £103 interest on its cash deposits. The excess of expenditure over income was £4,639. The Charity historically accumulated some funds for which there was no immediate use. The trust

document was recently amended to allow for a broader range of funding applications to be considered.

The retained funds have fallen to £96,027 due to the excess of expenses over income. The Trustees continue to look for new opportunities to use this money for the objective of The Charity.

Reserves policy

The Charity holds a significant but reducing amount of cash. This has been accumulated over time from donations. The Charity aims to use the money raised for its objectives as soon as possible so as to not have large cash reserves. Our commitment to fund two new part time nurses' posts and a part time clinical psychology post has not been actioned in 2020. However, all of these roles have been filled in 2021. These initiatives will utilise all of our reserves.

Cash held is invested in Lloyds 90-day fixed term investment bonds.

Going concern

The Trustees have reviewed the circumstances of The Charity and consider that adequate resources continue to be available to fund the activities of The Charity for the foreseeable future. The Trustees are of the view that The Charity is a going concern.

The Covid 19 pandemic has obviously created a challenging environment in 2020 and donations for the 2020 and 2021 financial year will be significantly down. Cashflow projections have been prepared for the board and allow The Trustees to conclude that The Charity continues to be a going concern.

Plans for future periods

The Charity remains committed to improving the service at the Primrose Centre in Derriford Hospital. Our specialist breast care nurse is now funded by the centre after our initial two-year agreement. The success of this post has given us confidence to agree funding for two further part time nursing posts who have been recruited in 2021.

Risk management

The Charity is currently relatively small and manages all risk by having a diverse, knowledgeable and ethical committed board of Trustees who meet regularly. Decisions are made democratically at Trustee meetings.

Our cash is invested in a fixed term corporate deposit account with very little risk.

Our financial accounts are externally reviewed by Turnbull & Co Accountants Ltd.

Investment policy and performance

Total income from all investments for the year ended 31st December 2020 was £103. No expenses were incurred for this return.

This is solely interest on cash deposited.

Appointing new Trustees

All new trustees are required to submit a CV and attend an interview with a committee of current Trustees. Applicants are then appraised by the board. The board aims to have a diverse selection of Trustees at all times.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing The Trustees' report and the financial statements in accordance with the trust deed, the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Trustees' report, incorporating a strategic report, approved by order of the Board of Trustees, on 12/10/2021 and signed on the board's behalf by:

Mrs Susan Hobbs
Chair of Trustees



Primrose Foundation		1064277		
Annual accounts for the period				
Period start date	01/01/2020	To	Period end date	31/12/2020

Section A Statement of financial activities

Recommended categories by activity	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	S01 34,833	-	-	34,833	50,779
Charitable activities	S02 -	-	-	-	-
Other trading activities	S03 -	-	-	-	-
Investments	S04 103	-	-	103	555
Separate material item of income	S05 -	-	-	-	-
Other	S06 -	-	-	-	-
Total	S07 34,936	-	-	34,936	51,334
Resources expended (Note 6)					
Expenditure on:					
Raising funds	S08 20,095	-	-	20,095	27,075
Charitable activities	S09 9,288	-	-	9,288	67,087
Separate material item of expense	S10 -	-	-	-	-
Other	S11 10,193	-	-	10,193	10,509
Total	S12 39,575	-	-	39,575	104,671
Net income/(expenditure) before investment gains/(losses)	S13 - 4,639	-	-	- 4,639	- 53,337
Net gains/(losses) on investments	S14 -	-	-	-	-
Net income/(expenditure)	S15 - 4,639	-	-	- 4,639	- 53,337
Extraordinary items	S16 -	-	-	-	-
Transfers between funds	S17 -	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	S18 -	-	-	-	-
Other gains/(losses)	S19 -	-	-	-	-
Net movement in funds	S20 - 4,639	-	-	- 4,639	- 53,337
Reconciliation of funds:					
Total funds brought forward	S21 100,666	-	-	100,666	154,003
Total funds carried forward	S22 96,027	-	-	96,027	100,666

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Section B Balance sheet

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets					
Intangible assets (Note 15)	B01 -	-	-	-	-
Tangible assets (Note 14)	B02 104	-	-	104	261
Heritage assets (Note 16)	B03 -	-	-	-	-
Investments (Note 17)	B04 -	-	-	-	-
Total fixed assets	B05 104	-	-	104	261
Current assets					
Stocks (Note 18)	B06 -	-	-	-	-
Debtors (Note 19)	B07 375	-	-	375	375
Investments (Note 17.4)	B08 -	-	-	-	-
Cash at bank and in hand (Note 24)	B09 100,571	-	-	100,571	104,861
Total current assets	B10 100,946	-	-	100,946	105,236
Creditors: amounts falling due within one year (Note 20)	B11 5,023	-	-	5,023	4,831
Net current assets/(liabilities)	B12 95,923	-	-	95,923	100,405
Total assets less current liabilities	B13 96,027	-	-	96,027	100,666
Creditors: amounts falling due after one year (Note 20)	B14 -	-	-	-	-
Provisions for liabilities	B15 -	-	-	-	-
Total net assets or liabilities	B16 96,027	-	-	96,027	100,666
Funds of the Charity					
Endowment funds (Note 27)	B17 -	-	-	-	-
Restricted income funds (Note 27)	B18 -	-	-	-	-
Unrestricted funds	B19 96,027	-	-	96,027	100,666
Revaluation reserve	B20 -	-	-	-	-
Total funds	B21 96,027	-	-	96,027	100,666

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy

Section C		Notes to the accounts	
Note 1 Basis of preparation			
This section should be completed by all charities.			
1.1 Basis of accounting			
These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.			
The accounts have been prepared in accordance with:			
• and with*	<input checked="" type="checkbox"/>	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014	
• and with*	<input checked="" type="checkbox"/>	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)	
• and with the Charities Act 2011.			
The charity constitutes a public benefit entity as defined by FRS 102.*		<input checked="" type="checkbox"/>	
* -Tick as appropriate			
1.2 Going concern			
If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:			
An explanation as to those factors that support the conclusion that the charity is a going concern;		N/A	
Disclosure of any uncertainties that make the going concern assumption doubtful;		N/A	
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.		N/A	
1.3 Change of accounting policy			
The accounts present a true and fair view and the accounting policies adopted are those outlined in note ().			
Yes*	<input checked="" type="checkbox"/>	-Tick as appropriate	
No*	<input type="checkbox"/>		
Please disclose:			
(i) the nature of the change in accounting policy;			
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and			
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.			
1.4 Changes to accounting estimates			
No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).			
Yes*	<input checked="" type="checkbox"/>	-Tick as appropriate	
No*	<input type="checkbox"/>		
Please disclose:			
(i) the nature of any changes;			
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and			
(iii) where practicable, the effect of the change in one or more future periods.			
1.5 Material prior year errors			
No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).			
Yes*	<input checked="" type="checkbox"/>	-Tick as appropriate	
No*	<input type="checkbox"/>		
Please disclose:			
(i) the nature of the prior period error;			
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and			
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.			

Section C		Notes to the accounts		(cont)				
Note 2		Accounting policies						
2.2 INCOME								
This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.								
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when:					Yes	No	N/a
	<ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 					<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.					Yes	No	N/a
						<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).					Yes	No	N/a
						<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).					Yes	No	N/a
	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.					<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period					Yes	No	N/a
						<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.					Yes	No	N/a
						<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.					Yes	No	N/a
						<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.					Yes	No	N/a
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.					<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.					Yes	No	N/a
						<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.					Yes	No	N/a
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.					<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.					Yes	No	N/a
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.					<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.					Yes	No	N/a
						<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.					Yes	No	N/a
						<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.					Yes	No	N/a
						<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.					Yes	No	N/a
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.					<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		✓	✓	✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		✓	✓	✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓	✓	✓
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		✓	✓	✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		✓	✓	✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		✓	✓	✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		✓	✓	✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		✓	✓	✓
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		✓	✓	✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		✓	✓	✓
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		✓	✓	✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		✓	✓	✓

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	
	They are valued at cost.	Yes
		✓
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.	Yes
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	No
		✓
Heritage assets	They are valued at cost.	Yes
	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	No
		✓
Investments	They are valued at cost.	Yes
	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	No
		✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes
		✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	No
		✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes
		✓
	Debtors (including trade debtors and loans receivable) are measured on initial recognition at	Yes
		No
		N/a

Debtors	settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓	✓	✓
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		✓	✓	✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		✓	✓	✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3

Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
	Analysis				£	£
Donations and legacies:	Donations and gifts	34,833	-	-	34,833	50,779
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	34,833	-	-	34,833	50,779
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	103	-	-	103	555
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	103	-	-	103	555
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		34,936	-	-	34,936	51,334

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C **Notes to the accounts** **(cont)**

Note 6 **Analysis of expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
				£				£
Expenditure on raising funds:								
Incurred seeking donations	11,868	-	-	11,868	11,333	-	-	11,333
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	1,459	-	-	1,459	2,337	-	-	2,337
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	6,768	-	-	6,768	13,405	-	-	13,405
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	20,095	-	-	20,095	27,075	-	-	27,075
Expenditure on charitable activities:								
Nurses' Training	2,343	-	-	2,343	3,300	-	-	3,300
Unit Equipment	6,945	-	-	6,945	53,788	-	-	53,788
Specialist Nurse Salary	-	-	-	-	9,570	-	-	9,570
Patient Events	-	-	-	-	429	-	-	429
Total expenditure on charitable activities	9,288	-	-	9,288	67,087	-	-	67,087
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Administration	9,303	-	-	9,303	9,819	-	-	9,819
Independent Examination	890	-	-	890	690	-	-	690
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	10,193	-	-	10,193	10,509	-	-	10,509
TOTAL EXPENDITURE	39,575	-	-	39,575	104,671	-	-	104,671

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Section C	Notes to the accounts
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Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
890	690
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
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Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

At the beginning of the year

Additions

Revaluations

Disposals

Transfers *

At end of the year

Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
-	-	-	313	313
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	313	313

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL over 24 months	SL
** Rate					

At beginning of the year

Disposals

Depreciation

Impairment

Transfers*

At end of the year

-	-	-	52	52
-	-	-	-	-
-	-	-	157	157
-	-	-	-	-
-	-	-	-	-
-	-	-	209	209

14.3 Net book value

Net book value at the beginning of the year

Net book value at the end of the year

-	-	-	261	261
-	-	-	104	104

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

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14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C Notes to the accounts (cont)

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
375.0	375.0
375.0	375.0

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

Section C **Notes to the accounts** **(cont)**

Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	5,023	4,131	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	2,550	700	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	7,573	4,831	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year
Advanced sale of ball tickets which has now been postponed due to COVID 19	Advanced sale of ball tickets which has now been postponed due to COVID 19

Movement in deferred income account

Balance at the start of the reporting period
Amounts added in current period
Amounts released to income from previous periods
Balance at the end of the reporting period

This year £	Last year £
700	-
1,850	700
-	-
2,550	700

Section C **Notes to the accounts** **(cont)**

Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
70,522	70,419
-	-
30,050	34,442
-	-
100,571	104,861