

Trustees' Annual Report and unaudited financial statements

**for the year ended
31 March 2021**

Status:	<p>Company Limited by Guarantee No.03542195 Charity Registration No.1069607 The Company's governing document is its Memorandum and Articles of Association dated 7 April 1998</p>
Registered Office:	<p>7 Bell Yard, London WC2A 2JR The Company does not have a separate principal office.</p>
Trustees:	<p>John Dunster (Chairperson) – appointed 27 March 2019 Simon Parker – resigned 8th October 2021 Natalie Ambersley – appointed 16th February 2017 Lisa Frontino – appointed 8 February 2020 Denise Oduntan – appointed 8 February 2020 Catherine Davidson – appointed 17 December 2020 Dale Beirmann – appointed 20th November 2021 Emily Murfin – appointed 20th November 2021 Alexandre Schneider – appointed 20th November 2021</p>
Independent examiner:	<p>Shruti Soni FCCA FCIE Shruti Soni Ltd 117A St Johns Hill Sevenoaks TN13 3PE</p>
Bankers:	<p>Lloyds Bank Plc 25 Gresham Street London EC2V 7HN</p> <p>Unity Trust Bank Plc Nine Brindley Place Birmingham B1 2HB</p>

The trustees present their report and the financial statements for the year ended 31 March 2021. This is also a Directors' Report required by s.417 of the Companies Act 2006 and all trustees are directors.

This Trustees' Report and the associated Financial Statements have been prepared in accordance with guidance for preparing Charity Accounts and Reports presented in "Accounting and Reporting by Charities: Statement of Recommended Practice" and are therefore in accordance with the Charities SORP (FRS 102) – Second edition October 2019 – 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) together with The Companies Act 2006 .



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The Vitiligo Society has complied with its duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising its powers or duties.

Overview

Who we are

The Vitiligo Society was established in 1985 as the London Vitiligo Group and on 13 January 1986 was officially registered as a charity. The charity later changed its name to the Vitiligo Group before becoming The Vitiligo Society in 1990. The Vitiligo Society was incorporated on 7 April 1998 as a company limited by guarantee.

The Vitiligo Society is a national charity headquartered in London, and supports those living with vitiligo across the UK. As an organisation, we are proud of our long heritage and our continued commitment to improve the lives of those diagnosed with vitiligo.

Vitiligo, also called 'leucoderma', is a long-term skin condition that causes an area of the skin to lose its colour (pigmentation), which results in the area looking white or pink in appearance. Because pigment cells give colour to hair as well as skin, some people with vitiligo may notice early onset greying of the hair or a loss of colour on the lips.

Vitiligo affects 1-2% of the world's population. There is no prejudice in terms of who can develop the condition. Therefore, it can affect anyone, whatever their skin colour or ethnic origin, but will be more visually prominent in those with darker skin.

Vitiligo is not life-threatening and for some, embracing their new life with vitiligo is not a problem. That being said, often people find that vitiligo negatively impacts their quality of life and self-esteem. We are a charity that delivers services to support all aspects of living with vitiligo, both physically and emotionally.



The Society's mission

Our mission is to beat vitiligo by eradicating the psychological, social and physical effects on people's lives and by finding effective treatments and a cure.

The Society's vision

Our vision is to provide information, tools, strategies and action to help people overcome the physical, psychological and social impact that vitiligo has on their lives.

The Society's priorities:

- To provide up-to-date information on vitiligo
- Inform on, and contribute to, the latest research
- Develop and invest in our support services
- Be a strong voice for our community
- Reach out to all the people who need us

Our values:

- We are **informed**
- We are **community led**
- We are **positive**
- We are **trustworthy**
- We are **digitally creative and innovative**

A word from the Chairperson of The Vitiligo Society

Another step forward for the Society

This year represents another step forward for The Vitiligo Society, which has all been possible thanks to the vision and achievements of our former trustee and Chairperson, Simon Parker.

Simon led the modernisation of the charity, achieved through a radical digital transformation, reduction of operating costs and associated increase of income. This gave us stability and certainty in a sector where that was in very short supply during the Covid-19 pandemic, and has set the charity up for a period of exciting growth. Most importantly, all of this is enabling us to have even more of an impact for the vitiligo community and better support our members and their families.

This year has seen us hire our first Charity Director, Abigail Hurrell, who has been driving forward our strategy and daily operations since January 2021. This is a key milestone for the Society and has also allowed our volunteer Board of Trustees to take a step back from the operational running of the charity.

With Abbie's leadership, our volunteer base has grown exponentially, which has been a key enabler for delivering our valued digital support services to members. We have many exciting new projects and partnerships on the horizon for the coming year and I am thrilled to be leading the charity at what feels like a real 'moment in time' for us.

Lastly, I'd just like to take this opportunity to thank all of our fantastic volunteers, donors, fundraisers, members and trustees for their amazing support. Without you, none of this would be possible. Thank you.



John Dunster, Chairperson
of The Vitiligo Society



The Society's achievements and activities, from 1st April 2020 to 31st March 2021

OUR YEAR IN NUMBERS



We welcomed **81** new members, bringing our total membership to **786**



Our website provided information to **72,197** users



We shared over **150** updates on social media, reaching over **100,000** people and gaining over **600** new followers.



We had over **100** people register for our annual Summit event



We answered **138** of your questions through our Contact Form, with the help of our team of Dermatologists



We shared results from **4** new research papers, and provided our community with **4** research participation opportunities

DELIVERING UP-TO-DATE ACCURATE INFORMATION ON VITILIGO

A key objective for our Society is to deliver up-to-date information on vitiligo to our community and the medical and research community. We are UK based and the experts on vitiligo in the UK. We also recognise the part we need to play interacting with organisations around the globe, within our role as the UK vitiligo community representatives.

Maintaining up-to-date digital platforms (website)

Our website vitigosociety.org continues to be our main hub of information, resources and signposting. Whilst the bulk of the work on this site was completed in the previous financial year, we continue to update information by uploading news articles, VitLife articles and additional information pages relating to our newly produced Patient Leaflet and our Medical and Scientific Panel.

In total we published 9 news articles on our website, and introduced our new service – a vitiligo **news roundup**, where we circulate information on new research, treatments and events to members every two months. This complements our existing communication **The VitLife roundup** well, and ensures we are communicating with our community every month.

Maintaining up-to-date digital platforms (social media)

We have focused on growing our reach through our **social media** presence; this year showed growth across all our platforms as follows:

- 58 Facebook posts with a total reach of 26,177. +358 new page likes (+32%)
- 19 Insta posts with a total reach of 21,359. +212 new followers (+2%)
- 64 Tweets with total impressions of 73,000. +70 new followers (+2%)
- 27 LinkedIn updates total impressions of 7,309. +46 new followers (+21%)

Partnership work

We were delighted to establish some new working partnerships including joining the patient support group forum provided by the **Global Vitiligo Foundation**. As the only international representative from the UK, we will use these networks to learn and share developments, news and help our community understand how developments from around the world impact treatment and research in the UK.

We also reached out to **Vitiligo Support UK** a small, growing facebook community support group. We are looking forward to working in collaboration with them to help support our community together.

INFORMING ON AND CONTRIBUTING TO THE LATEST RESEARCH

Whilst we want to support everyone with vitiligo to feel confident in their own skin, we know that vitiligo is a health condition and we should always be striving to find a cure. This will only come from us contributing to and informing on the latest research.

Strengthening our relationships with research organisations

This year saw us establish key new relationships with Pfizer UK and the National Institute for Health and Care Excellence. We are excited to be collaborating with these new partners and bringing the patient voice to their research activities. We remain active members of the All Party Parliamentary Group on Skin (APPGS), Dermatology Council of England (DCE) and British Association of Dermatologists (BAD).

Provide information on current and pipeline research

Over the past year we shared 4 new vitiligo research study reports with our community via social media and news roundups. We recognise not only the importance of sharing reports, but also helping our community to understand the impact of research and what it means to them.

Facilitate patient and public involvement in research

We continue to use our platform to identify participants for research opportunities. We found participants to support psychological and social PHD research activities, and to support the shaping of future medical research. We have shared these opportunities working in collaboration with **NICE, UWE, University of Sheffield** and the **British Association of Dermatologists**.

Grow and develop MaSAP

This year we re-established our Medical and Scientific Advisory Panel. Panelists have been helping us by responding to medical enquiries from our community, writing articles for our magazine, participating in our events and spreading awareness of our work through their networks.

Hosted our first online summit event

On Friday 11th December 2020, we hosted our first ever virtual summit. The event saw three incredible speakers present on the latest developments in relation to vitiligo: Dr John Harris, Dr Viktoria Eleftheriadou and Dr Alia Ahmed.

Funding research – Stigma scale work

At the end of 2020 we were approached by the Vitiligo Clinic at St John's Institute of Dermatology, led by Dr John Ferguson, requesting funding assistance for a new research study. The research explores explanations as to why people with vitiligo experience poor health-related quality of life and distress. In particular in regard to illness perceptions and stigma. It is hoped that the study will help shape the support that vitiligo patients have access to.

DEVELOPING OUR SUPPORT SERVICES



Our support service development is an exciting new area of work for us. Whilst we have always been here to respond to member enquiries and host an annual AGM event, we want to do more to proactively support our community and find ways to bring people together to share information and support one another.

Membership app

We were delighted to receive funding from the BAD to develop a new membership app. This initiative, driven by Simon Parker, will bring an easier way for our members to access information about vitiligo and connect with our charity and work.

Contact & voicemail service

The voicemail service and enquiry form continue to be used by our community to reach us, request information and ask questions. We are fortunate that we have support from dermatologists to help answer these queries and we have spent the second half of the year developing template responses and FAQs to help us manage the volume of enquiries we receive.

Parent Support Network

The Society trustees are working together to re-launch the historic parent support network, with the launch date planned for April 2021. Our vision for the group is twofold: to provide support for those who have questions or concerns relating to vitiligo; and to create a space where parents can feel supported and listened to, whilst being able to ask questions and feel reassured in an environment where you may share common concerns.

The VitLife

The VitLife continues to be a source of inspiration and storytelling for our community. We try to provide a couple of new articles and content every month, with information ranging from stories, research and treatment, lifestyle and community..

eBook written and launched to members

We were thrilled to complete work on our new eBook this year, 'The Definitive Guide to Vitiligo'. The book took 18 months to complete, and involved us collating all the most relevant and up-to-date information on vitiligo in one free resource. We'll be launching the guide to the public early next year.

BUILDING A STRONG VOICE FOR OUR COMMUNITY

An important part of our work is providing a voice and advocacy for our community. In order to do this we recognised that we first needed to strengthen our Society internally by reviewing our governance and building internal capacity. We also acknowledge the importance of creating a strong brand and messaging that represents our community and our voice as a united collective.

Strengthen our governance

This year we completed a policy review, and submitted new policies for approval to the Board to help reinforce our safeguarding and financial procedures. We also agreed a stance on the use of animal testing in research.

Strengthen our brand

We started work on building the Society Values and Messaging which we link back to a photoshoot carried out with volunteers in 2018. We are looking to expand our picture library and are planning to schedule another photoshoot next year with the hope to include a more diverse age range of models.

Develop and distribute educational resources

Updating our patient leaflet was a priority for us this year. Good patient information ensures that anyone who has just received a diagnosis of vitiligo is prepared and fully aware of the next steps of their treatment pathway. Many people experience feelings of anxiety and worry about their new condition, its treatment or its effects on appearance, and it can be difficult to retain information and decided which data is reliable when faced with a plethora of online resources.



The patient leaflet we released this year provides clear written information that a patient can go back to re-read, as well as introducing our community and contact information, so no one needs to go through a vitiligo diagnosis alone.

REACHING ALL THE PEOPLE WHO NEED US

A key challenge for our Society is how we reach all the people who need us. Our transition to a digital-first organisation is the start of this journey, but there is so much work we still need to do.

Legacy programme

We recognise the importance of all our supporters, especially those who have been with us for years and for whom our digital work may not feel relevant. We continue to keep in contact with members who are not online, and we ensure that there are a number of different routes through which people can access our information, advice and services. Legacy donations play a vital role in bringing much needed income into our charity, and we are sensitive to the fact that we need to remain relevant to all our supporters, regardless of age or technical ability. We also need to develop better pathways to create a larger culture of legacy giving from our supporters.

Grants and Investments

We were successful in a small lottery grant, securing £7,800 for staffing and marketing costs in 2021-22. This will really help contribute to our organisation and allow us to invest in project work next year. This comes in addition to the grant we received for App work from the BAD.

Community Fundraising

The fundraising pack continues to be worked on and is approaching sign-off. We hope to have this piece of work completed by the end of April 2021. In addition we signed up to Amazon Smile and can now receive facebook donations – giving people a new way to support us.

Online Shop

The online shop has been worked on for the past year and is almost ready to launch. Work is still required to finalise payment setup and to test the customer experience of the purchase process. Once feedback is analysed from this work we will be able to launch the service.

Growing our membership

We have commissioned a second phase of work with KickPoint to work with us to improve our SEO, Ad grant management and help launch our e-book campaign.

Registered with the Fundraising Regulator

We took the decision to register with the UK Fundraising Regulator to ensure that donors feel confident in supporting us, and in our ability to protect their information and contribution to our work.

TEAM CHANGES

Simon Parker, Chairperson and Trustee for the Society resigned in October 2021 after over 5 years of service. We'd like to thank Simon for volunteering his time and leading the Society.

We wish Simon all the best in his future endeavours.

We were also delighted to welcome **Denise, Lisa and Catherine** to the Board of Trustees.

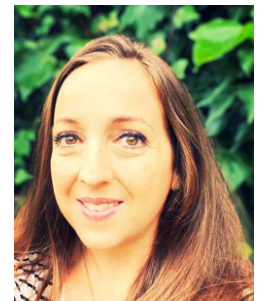


Denise Oduntan joined the Society in 2019 and then joined our board with the hope of raising awareness of vitiligo and getting more families the support they need when they are affected by vitiligo.

Denise brings experience and qualifications in economics, procurement and finance management.

Lisa Frontino joined the Society in 2020 with an aim to raise more awareness about the condition and provide support to people and especially young children with vitiligo.

Lisa is a governance professional with experience working for commercial as well as charitable organisations.



Catherine Davidson has been a member of the society for a number of years. She was diagnosed with vitiligo as a student and is keen to provide support and advice to people living with vitiligo.

Catherine brings over 20 years of experience in government relations, predominantly in the financial services sector.

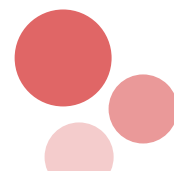
Abbie Hurrell joined the Society as the only staff member in January 2021. The Charity Director role is a new part-time role for the Society, responsible for leading on the development and delivery of the charity's strategy.

Abbie brings with her 10 years experience of working in charities and community development. She also works as an Investment Manager.





Financial review



Total income for the year was **£115,170**, up **102%** as compared to the previous year £56,877. This increase is due to a grant valued at £75,700 received as a donation in kind of free search engine advertising in the form of Google AdGrants. We observed a 126% increase in donations which are one-off in nature and subject to large swings across financial years. Memberships (Subscriptions), the charity's largest source of income, were up 10% . However, we expect both Memberships (Subscriptions) and one-off donations to steadily increase over the next 5-years due to investments that we have made in member-facing services.

Total expenses were **£115,638**, up **24%** on the previous year £93,299, driven primarily by increased investment in the Society's digital services, staff costs and Fundraising & Publicity (which includes the expenditure of £75,700 for the Google AdGrants). See note 5 of the financial statements for further details.

The Vitiligo Society generated a net loss, termed "Net Expenditure" in the Statement of Financial Activities, of £468 in 2021. This compares to a net loss of £36,422 in 2020. This net loss was predicted as we expect an income return on a number of investment areas over the next 36 months.

The Society's work is entirely reliant on Memberships (Subscriptions) and donations from its members, together with other donors and charitable trusts. Each year the Trustees agree to a financial budget, setting out expected income together with planned expenses. This is monitored on a regular basis and the results for the year to 31 March 2021 were in line with this budget. Net Current Assets (see the Balance Sheet as at 31st March 2021) have fallen to £59,522 from £59,990 in 2020. Out of these Net Current Assets, Cash at Bank and in hand form the vast majority, £68,438 (2020: £60,925). This is equivalent to more than two years' worth of expenses at current levels. In line with previous years, the Society carries minimal liabilities and no loans/debt.

We recognise the investment made this year has significantly increased, which has been a deliberate strategy. This investment has gone into far improving the services we offer today (as detailed above) and ensuring we are a charity which is sustainable and can continue to serve the vitiligo community long into the future.

As always, we are extremely grateful to those paying the Memberships (Subscriptions) fee and also to those who feel able to provide donations, of whatever amount. All monies received are carefully managed and with this in mind the Trustees remain ever vigilant, making sure that our operational costs are the lowest they can pragmatically be and we will continue to do this going forward.

Financial policies

Grant policy

The Society, occasionally awards grants to people from a variety of disciplines such as dermatology, psychology and biochemistry.

Reserves policy

The trustees believe it would be prudent to maintain the charity's reserves to at least a sum equivalent to between six and twelve months' operating costs currently projected to be **£19,564 and £39,127** in order to ensure the charity has sufficient funds in reserve to meet its statutory and contractual obligations.

Unrestricted reserves are available, at the discretion of the Trustees, to further the general objects of the charity. The unrestricted funds available to the charity as at 31 March 2021 were **£55,197** (£58,165 in 2020). This is considered sufficient to meet these objectives.

Managing risk of harm

The Trustees carry out an annual review of the major risks to which the Society is exposed and ensure that the systems and procedures established to manage the risks remain robust and fit for purpose. This year the Society dedicated considerable effort in ensuring that we would comply with GDPR legislation.

Structure, governance and management

The Governing document of the Society is the Memorandum and Articles of Association. The trustees of the charity, for the purpose of charity law, are also the directors of the company for the purposes of the Companies Act.

The Society is governed by a council of management that at all times must comprise a majority of members who have vitiligo or have partners, children or siblings with the condition. One third of the members of the council retire each year and retiring members are eligible for re-election. Decisions on behalf of the Charity are made by the directors, (known by the charity as Trustees) who meet approximately once every six weeks. Trustees are appointed on recommendation by the Board of Trustees or by election at the Annual General Meeting. All new trustees are required to demonstrate a knowledge of their responsibilities and where necessary undergo training in certain areas.

Going concern

The trustees are satisfied that the charity will continue to be a going concern for the foreseeable future.

Statement of Trustees' responsibilities

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' Annual 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 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:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and accounting estimates that are reasonable and prudent;
- d) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

This report, which 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, was approved by the Board on 21st December 2021 and signed on its behalf.

Trustee: JOHN DUNSTER
Signed: JGDunster
21/12/2021



Independent Examiner's Report & Financial Statements

For the year ended 31 March 2021

Independent Examiner's Report to the Trustees of The Vitiligo Society

I report on the financial statements of the company for the year ended 31 March 2021 as set out on pages 21 to 30.

Responsibilities and basis of report

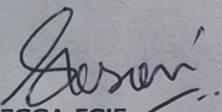
As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year 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 material 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 accordance with section 386 of the Companies Act 2006; or
 2. the accounts do not accord with such records; or
 3. the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 Charities SORP (FRS102).
- 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.


Shruti Soni FCCA FCIE
Shruti Soni Ltd • Chartered Certified Accountants
117A St Johns Hill, Sevenoaks TN13 3PE

Date: 22/12/2021

The Vitiligo Society
Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2021

	Note	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Income from:							
Donations and legacies	2	97,062	2,500	99,562	42,476	-	42,476
Charitable activities							
Research, Information and Support	3	15,606	-	15,606	14,195	-	14,195
Other trading activities	4	-	-	-	158	-	158
Investments		2	-	2	48	-	48
Total income		112,670	2,500	115,170	56,877	-	56,877
Expenditure on:							
Raising funds	5	6,608	-	6,608	4,178	-	4,178
Charitable activities							
Research, Information and Support	5	109,030	-	109,030	89,073	48	89,121
Total expenditure		115,638	-	115,638	93,251	48	93,299
Net income / (expenditure) for the year		(2,968)	2,500	(468)	(36,374)	(48)	(36,422)
Net movement in funds		(2,968)	2,500	(468)	(36,374)	(48)	(36,422)
Reconciliation of funds:							
Total funds brought forward		58,165	1,825	59,990	94,539	1,873	96,412
Total funds carried forward	14	55,197	4,325	59,522	58,165	1,825	59,990

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14 to the financial statements.

The Vitiligo Society
Company no. 03542195
Balance sheet

As at 31 March 2021

			2021	2020
	Note	£	£	£
Current assets:				
Debtors	10	422	115	
Cash at bank and in hand		68,438	60,925	
		<u>68,860</u>	<u>61,040</u>	
Liabilities:				
Creditors: amounts falling due within one year	11	9,338	1,050	
		<u>9,338</u>	<u>1,050</u>	
Net current assets / (liabilities)			<u>59,522</u>	<u>59,990</u>
Total net assets / (liabilities)			<u><u>59,522</u></u>	<u><u>59,990</u></u>
The funds of the charity:	14			
Restricted income funds			4,325	1,825
Unrestricted income funds:				
General funds		55,197	58,165	
		<u>55,197</u>	<u>58,165</u>	
Total unrestricted funds			<u>55,197</u>	<u>58,165</u>
Total charity funds			<u><u>59,522</u></u>	<u><u>59,990</u></u>

For the year ending 31 March 2021, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' Responsibilities:

- 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
- The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements, which have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), were approved by the Board on 2nd Dec 2021 and signed on its behalf by:

JGDunster
Trustee
Name **JOHN DUNSTER**

The Vitiligo Society
Notes to the financial statements
For the year ended 31 March 2021

1 Accounting policies

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

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Charities SORP (FRS 102) – Second edition October 2019 – 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The accounts are presented in GBP rounded to £1.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There are no key judgements that the charitable company has made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

All income 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.

Memberships (Subscriptions) are credited to income for the year to which they relate. Life subscriptions are credited to income in full in the year of receipt.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

e) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

The Vitiligo Society
Notes to the financial statements
For the year ended 31 March 2021

1 Accounting policies (continued)

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

h) Expenditure

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

Expenditure is classified under the following activity headings:

- Fundraising Cost 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.
- Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

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.

i) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

- | | |
|-------------------------|------|
| ● Charitable Activities | 100% |
|-------------------------|------|

j) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £750. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- | | |
|--------------------|---------------|
| ● Office Equipment | 20% per annum |
|--------------------|---------------|

k) Stocks

Stocks are stated at the lower of cost and net realisable value. In general, cost is determined on a first in first out basis and includes transport and handling costs. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving and defective stocks. Donated items of stock, held for distribution or resale, are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

The Vitiligo Society
Notes to the financial statements
For the year ended 31 March 2021

1 Accounting policies (continued)

n) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

p) 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.

2 Income from donations and legacies

	Unrestricted £	Restricted £	2021 total Total £	2020 Total £
Donations – Members	6,043	–	6,043	3,622
General Donations	6,632	2,500	9,132	6,947
Grants and Donations – Trusts and Foundations	8,687	–	8,687	–
Donations in Kind	75,700	–	75,700	31,907
	<u>97,062</u>	<u>2,500</u>	<u>99,562</u>	<u>42,476</u>

Donation in kind comprises value to The Vitiligo Society of free advertising in the form of AdGrants on Google for not for profits within their search engine.

3 Income from charitable activities

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Research, Information and Support				
Memberships (Subscriptions)	15,606	–	15,606	14,195
Total income from charitable activities	<u>15,606</u>	<u>–</u>	<u>15,606</u>	<u>14,195</u>

4 Income from other trading activities

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Great Weather Lottery	–	–	–	158
	<u>–</u>	<u>–</u>	<u>–</u>	<u>158</u>

The Vitiligo Society
Notes to the financial statements

For the year ended 31 March 2021

5 Analysis of expenditure

	Cost of raising funds	Charitable activities	Support costs	2021 Total
	£	£	£	£
Staff costs (Note 6)	681	2,271	1,590	4,542
Travel & Cost of Meetings	-	-	-	-
Fundraising & Publicity	5,927	76,511	-	82,438
Newsletter - Printing & postage	-	1,272	-	1,272
Skin Deep App Design Fees	-	-	-	-
Merchandising	-	300	-	300
Premises Expenses	-	-	58	58
Website/CRM	-	15,764	-	15,764
Printing, stationery & Postage	-	-	623	623
Office Expenses	-	-	1,319	1,319
Insurance	-	-	306	306
Sundry Expenses & Bank Charges	-	-	463	463
Computer Support & Software	-	-	208	208
Phone & internet	-	-	420	420
Independent examination & Accountancy	-	-	1,170	1,170
Depreciation	-	-	-	-
Legal, Professional & Consultancy Fees	-	-	6,755	6,755
	6,608	96,118	12,912	115,638
Support costs	-	12,912	(12,912)	-
Total expenditure 2021	6,608	109,030	-	115,638

Fundraising & Publicity includes donation in kind of £75,700 (2020: £31,907) which is the value to The Vitiligo Society of free advertising in the form of AdGrants on Google for not for profits within their search engine.

	Cost of raising funds	Charitable activities	Support costs	2020 Total
	£	£	£	£
Staff costs (Note 6)	-	16,889	-	16,889
Travel & Cost of Meetings	-	-	146	146
Fundraising & Publicity	4,178	31,907	-	36,085
Skin Deep App Design Fees	-	48	-	48
Merchandising	-	367	-	367
Rent & Rates	-	-	7,520	7,520
Premises Expenses	-	-	1,023	1,023
Website/CRM	-	23,989	-	23,989
Printing, stationery & Postage	-	-	187	187
Office Expenses	-	-	89	89
Insurance	-	-	530	530
Sundry Expenses & Bank Charges	-	-	381	381
Computer Support & Software	-	-	74	74
Independent examination & Accountancy	-	-	1,243	1,243
Legal, Professional & Consultancy Fees	-	-	3,959	3,959
	4,178	73,200	15,921	93,299
Support costs	-	15,921	(15,921)	-
Total expenditure 2020	4,178	89,121	-	93,299

Of the total expenditure, £115,638 was unrestricted (2020: £93,251) and £Nil was restricted (2020: £48).

The Vitiligo Society
Notes to the financial statements

For the year ended 31 March 2021

6 Trustee remuneration and expenses

Staff costs were as follows:

	2021	2020
	£	£
Salaries and wages	4,000	10,126
Redundancy and termination costs	-	6,763
Social security costs	249	-
Employer's contribution to defined contribution pension schemes	73	-
Other forms of employee benefits	220	-
	<u>4,542</u>	<u>16,889</u>

No employee earned more than £60,000 during the year (2020: nil).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

No trustees were reimbursed any expenses incurred in relation to their duties as trustees.

7 Related party transactions

Aggregate donations from related parties during the year were £nil (2020: £nil).

There are no donations from related parties which are outside the normal course of the charity's business and no restricted donations from related parties. Some trustees donate back out of pocket expenses incurred.

8 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

9 Tangible fixed assets

	Office Equipment £	Furnitures & Fixtures £	Total £
Cost or valuation			
At the start of the year	10,010	2,200	12,210
At the end of the year	10,010	2,200	12,210
Depreciation			
At the start of the year	10,010	2,200	12,210
Charge for the year	-	-	-
At the end of the year	10,010	2,200	12,210
Net book value			
At the end of the year	-	-	-
At the start of the year	-	-	-

All of the above assets are used for charitable purposes.

The Vitiligo Society
Notes to the financial statements

For the year ended 31 March 2021

10 Debtors

	2021 £	2020 £
Other debtors	125	–
Prepayments	297	115
	<u>422</u>	<u>115</u>

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Taxation and social security	254	–
Accruals	1,284	1,050
Deferred income	7,800	–
	<u>9,338</u>	<u>1,050</u>

12 Deferred income

	2021 £	2020 £
Balance at the beginning of the year	–	–
Amount released to income in the year	–	–
Amount deferred in the year	7,800	–
	<u>7,800</u>	<u>–</u>

13 Analysis of net assets between funds

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	–	–	–	–
Net current assets	55,197	–	4,325	59,522
Net assets at 31 March 2020	<u>55,197</u>	<u>–</u>	<u>4,325</u>	<u>59,522</u>

Analysis of net assets between funds

	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	–	–	–	–
Net current assets	58,165	–	1,825	59,990
Net assets at 31 March 2019	<u>58,165</u>	<u>–</u>	<u>1,825</u>	<u>59,990</u>

The Vitiligo Society
Notes to the financial statements

For the year ended 31 March 2021

14 Movements in funds

	At 1 April 2020 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At 31 March 2021 £
Restricted funds:					
Research	1,206	-	-	-	1,206
Information	210	-	-	-	210
Support	409	2,500	-	-	2,909
Total restricted funds	1,825	2,500	-	-	4,325
Unrestricted funds:					
General funds	58,165	112,670	(115,638)	-	55,197
Total unrestricted funds	58,165	112,670	(115,638)	-	55,197
Total funds	59,990	115,170	(115,638)	-	59,522

	At 1 April 2019 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At 31 March 2020 £
Restricted funds:					
Research	1,206	-	-	-	1,206
Information	210	-	-	-	210
Support	457	-	(48)	-	409
Total restricted funds	1,873	-	(48)	-	1,825
General funds	94,539	56,877	(93,251)	-	58,165
Total unrestricted funds	94,539	56,877	(93,251)	-	58,165
Total funds	96,412	56,877	(93,299)	-	59,990

Purposes of restricted funds

The purpose of restricted fund is Research information and support for people with Vitiligo.

15 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.