

Charity Registration No. 1111259

Company Registration No. 05360413 (England and Wales)

THE LINDSAY LEG CLUB FOUNDATION
(a company limited by guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

THE LINDSAY LEG CLUB FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Directors Trustees	M Hoskins (Chairman) E Lindsay C Brooke J Smith S Williams T Young C McIntyre N McIntyre M Girach J Geraghty
Secretary	C McIntyre
Charity number	1111259
Company number	05360413
Registered office	18 Langton Place Bury St Edmunds IP33 1NE
Independent examiner	Robin Jackson Churchgate Accountants Ltd 18 Langton Place Bury St Edmunds IP33 1NE
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ
Solicitors	Gross & Co. 83/84 Guildhall Street Bury St Edmunds

THE LINDSAY LEG CLUB FOUNDATION

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THE LINDSAY LEG CLUB FOUNDATION

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

The directors present their report and accounts for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

Objectives and activities

The charitable objects are:

Protecting and preserving health amongst those experiencing or at risk of experiencing leg ulcers and/or associated conditions, in particular by:

- (1) Disseminating and facilitating the implementation of the Lindsay Leg Club model;
- (2) Advising on and promoting the provision and use of modern equipment, services and facilities aimed at diagnosing, preventing and treating leg ulcers and or/associated conditions; and
- (3) Advising education in and increasing the understanding and awareness of leg ulcers and associated conditions and how they can be diagnosed, prevented and treated.

Public benefit

In reviewing the year, the trustees have taken into account the Charity Commission's guidance on public benefit and the two principles that:

- There must be an identifiable benefit or benefits, and
- The benefit must be to the public or a section of the public.

They have also considered the specific guidance on charities for the advancement of education and health.

It is their belief that, given the objects of the Charity and its record of activities over the year, the Lindsay Leg Club Foundation provides identifiable benefits which are open to all who experience or are at risk of experiencing leg ulcers and/or associated conditions; and also is promoting better understanding of leg ulcer care amongst relevant health professionals.

THE LINDSAY LEG CLUB FOUNDATION

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Achievements and Performance

The Lindsay Leg Club Foundation has now been established for 17 years but much remains the same as last year with the ongoing impact of COVID 19. Whilst we are over the worst of it from an infection perspective the effects live on as our members are likely to be amongst the most vulnerable. Because we are essentially a community based organisation we continue to be impacted by nervousness around social gatherings.

In spite of the impact of COVID 19, most clubs have re-opened, albeit some on a part-time basis. Others plan to re-open shortly. Over the last 12 months we have not been notified of any new leg club closures, however it has also been hard to get interest to establish new leg clubs. Resources have always been rationed within the NHS, the nursing shortage is particularly acute now, and until this gets better we are likely to continue to struggle to achieve new openings. In spite of the challenges, we have 39 clubs operational at the moment and our plan to open 60 Leg Clubs remains, although we have put the date for this milestone back to 2027.

We have implemented remote working through 2021 but were finally able to have our first face to face meeting in April 2022. Looking forward we will have a hybrid model with a planned 2-3 physical meetings per year interspersed with video calls.

A number of Trustees retired during the year, and I would like to thank them again for their ongoing support and dedication. We have decided not to replace those that have left because it was deemed the Board was becoming too large for an organisation of our size. Since April of this year, we have operated with a slimmed down Board of 10 Trustees supported by Lynn Bullock, with the intention to increase transparency and speed decision making.

As ever, I extend my heartfelt gratitude to Leg Club Industry Partners (LCIP) and donors who give unstintingly of both their time and their money. In spite of the commercial challenges they face, all of our donors in 2020 remained donors in 2021, and I am delighted to say that recently 2 new companies have agreed to support and donate to the Foundation through 2022. Without their support, the Foundation could not continue to exist.

Our driving force and inspiration remains Ellie Lindsay OBE, Life President and Founder, her altruistic passion and commitment is the reason why so many people give freely of their time to support the Foundation. In March it was announced that Ellie had been Awarded the prestigious Lifetime Achievement Award at the WUWHS IN Abu Dhabi. This is a worldwide award only given to a very few, and all the Trustees are honoured to be associated with her.

Impact of COVID 19

The Lindsay Leg Club model is a face-to-face service where social relationships are formed. The Covid-19 pandemic and subsequent social distancing regulations had a major impact on the ability of Leg Clubs to operate effectively through 2021. Many Leg Clubs were suspended and so for some people the news of restrictions finally being relaxed in early 2022 was met with mixed feelings and concerns about volunteering and socialising.

THE LINDSAY LEG CLUB FOUNDATION

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

Impact of COVID 19

Regardless of age, many people have been worried about the virus for a long time, so it's hard to switch off that feeling overnight. Easing of restrictions has allowed us to get back to delivering treatment and care within the Leg Clubs, which is fantastic. However, getting back out and reintegrating into the community also brings challenges too and it can take time to readjust.

To rebuild confidence, mental wellbeing, and physical health, the clinical teams provided outstanding support to their volunteers and members. They provided reassurance and encouraged their volunteers and members to reintegrate back into their local Leg Club and begin socialising again.

To complement NHS provider policies, revised 'Tips' was produced on how Leg Clubs can reopen safely, with appropriate NHS and Government website links provided <https://www.legclub.org/easy-reading-tips-and-guidance>

THE LINDSAY LEG CLUB FOUNDATION

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Board Information

As previously mentioned, a number of Board changes took place through the year. We are very grateful to Demelza Spencer-Veal, David Hibbert and Rob Yates who served 3 year terms and retired in March/April. We are especially grateful to our GP Board Member and long-time Treasurer Rob Bawden who has known and worked with Ellie for many years, and who also retired from the Board.

During the year Gary Bain, Principal of The Wound Guy, Australia has joined our team of Patrons. Gary has been a clinician and educator in the field of chronic wound management for the over 30 years and has offered to share his knowledge, expertise, and time to assist the work of the Leg Club community.

Third Party Partnerships

Leg Club Industry Partners (LCIP)

The LCIP have continued to support the Foundation throughout 2021 with unfailing commitment and donations. These donations have facilitated Leg Club nurses to support members and the public to access health and wellbeing information through leaflets and videos so they can maintain their self-care. The Foundation Charity would like to acknowledge and thank again our LCIP advocates.

VENOUS LYMPHATICS WORLD INTERNATIONAL NETWORK (vWIN) FOUNDATION

We continue to work with the vWIN Foundation, a not-for-profit organisation. The president of the vWIN Foundation, Professor Sergio Giansini, and his board members have created a global faculty of key opinion leaders from phlebology, vascular and lymphology societies encouraging an interactive exchange of expert opinions and live questions from delegates via an educational online platform.

Annual Leg Club Conference

A highlight of the educational year, the rescheduled 2021 annual conference was once again cancelled due to COVID restrictions. However, everything has been re-scheduled for September 28th & 29th 2022 with an outstanding Agenda, along with the belated Silver Jubilee Dinner (1995-2020).. We are so looking forward to being involved in this again alongside Ellie, it is an invaluable networking forum both for established and aspiring clinical professionals, and is needed now more than ever information source

THE LINDSAY LEG CLUB FOUNDATION

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Business Plan and Financial Review

Our Business Plan has been updated in the light of COVID 19 but retains the ambitious target to reach 60 Leg Clubs by the end of 2027.

In spite of our concerns related to the impact of COVID on fund raising, The Foundation remains in a strong financial position due to the continued backing from LCIP members, charitable donations, and various fund-raising activities. We are in a robust financial situation moving forward, meaning that we will be able to fully support Leg Clubs as they re-open and continue with our research work to prove the benefits of the model. The accounts were Independently examined by Churchgate's Accountants, Bury St Edmunds and can be viewed on the Charity Commission website <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/4014745/accounts-and-annual-returns>

The current account balance together with the savings account balance at March 2022 stood at a healthy £155,279 of which £34,148 is in a number of restricted funds.

Whilst the balance is healthy, we are entering a period of enormous economic uncertainty. The 2021 Leg Club Conference, historically a strong additional income donated by Ellie, has been cancelled due to COVID-19, and in common with other Charities other fundraising activities have been curtailed. However, we have partly offset this reduced income by strong cost control and holding regular Trustee meetings via Video Conference which has dramatically reduced expenditure. Above all, we are grateful to the ongoing support from the LCIP which sustains us financially and continues even in these difficult times, and we extend our deepest thanks to our industry partners.

Reserves Policy

The Charity does not hold significant reserves which can be invested. Any income not required for immediate needs is put on deposit to maximise interest and drawn upon as required. The Charity had unrestricted general reserves of £134,361 at 31 March 2022 which equates to over six months operational costs. The Charity aims to hold four months costs in reserves.

Investment powers and policy

The Charity does not hold significant surplus assets which can be invested. In the event of there being any funds to invest, availability of funds together with risk-free investment are the key criteria for investment.

THE LINDSAY LEG CLUB FOUNDATION

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

Legal Status and Governing Document

The Charity is incorporated as a company limited by guarantee, company number 05360413, on 10 February 2005 (as amended by special resolution dated 25 August 2005), and was registered with the Charity Commission on 12 September 2005, under charity number 1111259. The governing documents of the Charity are the Memorandum and Articles of Association.

The directors who served during the year were:

M Hoskins (Chairman)
E Lindsay
Dr R Bawden (resigned 4 January 2022)
C Brooke
J Smith
D Spencer-Veale (resigned 5 April 2022)
S Williams
T Young
D Hibbitt (resigned 20 March 2022)
C McIntyre
N McIntyre
R Yates (resigned 24 February 2022)
M Girach
J Geraghty

THE LINDSAY LEG CLUB FOUNDATION

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Appointment and induction of trustees

The Board of trustees are elected at the AGM and subject to one third of the Board submitting to re-election at each subsequent AGM. Trustees have defined responsibilities and most service on specific committees or groups alongside the main Board.

Trustees are asked to submit a resume of their interests and abilities in support of their election, and on commencing their appointment will be supported through induction to help them become fully effective.

Organisational structure

Members of the Trustee Board, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 6.

The Trustee Board consists of a maximum of 14 who meet on a quarterly basis and they are responsible for the strategic direction of the Charity. A quorum at a meeting of the trustees is three trustees.

Members of the Charity each guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of a winding up.

Risk management

Trustees are at all times aware of the financial state of the Charity. The Charity has two forms of insurance:

- (1) Employers' Liability Insurance (£5 million) which covers public liability, products liability, personal accident, money and legal expenses, and
- (2) Trustees Indemnity Insurance

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the Charity. These procedures are periodically reviewed to ensure that they still meet the needs of the Charity.

THE LINDSAY LEG CLUB FOUNDATION

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Independent examiner

Mr R Jackson of Churchgate Accountants Limited offers himself for appointment as independent examiner to the charity.

This report is prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The Trustees' annual report was approved by the Board of Directors.

Mike Hoskins

.....
Mr M Hoskins

Chairman

Dated: 21.11.2022
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THE LINDSAY LEG CLUB FOUNDATION

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE LINDSAY LEG CLUB FOUNDATION

Independent Examiner's Report to the Trustees of the Lindsay Leg Club foundation

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Respective responsibilities of trustees and examiner

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).

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

Basis of independent examiner's statement

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.



Robin Jackson

Churchgate Accountants Limited
18 Langton Place
Bury St Edmunds
IP33 1NE

22 November 2022

THE LINDSAY LEG CLUB FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<u>Income from:</u>					
Donations and legacies	3	14,268	1,629	15,897	43,468
Charitable activities	4	80,000	-	80,000	70,000
Other trading activities		-	-	-	-
Investments	6	20	-	20	40
Total income		94,288	1,629	95,917	113,508
<u>Expenditure on:</u>					
Raising funds		-	-	-	2,670
Charitable activities		63,737	4,814	68,551	60,476
Total	7	63,737	4,814	68,551	63,146
Net income/(expenditure)		30,551	(3,185)	27,366	50,362
Transfers between funds		-	-	-	-
Net movement in funds		30,551	(3,185)	27,366	50,362
Total funds brought forward		103,810	37,333	141,143	90,781
Total funds carried forward	13	134,361	34,148	168,509	141,143

THE LINDSAY LEG CLUB FOUNDATION
BALANCE SHEET
AS AT 31 MARCH 2022

		2022	2021
	Notes		
Current assets			
Debtors	11	20,000	10,000
Cash at bank and in hand		<u>155,279</u>	<u>132,823</u>
		175,279	142,823
Creditors: amounts falling due within one year	12	(6,770)	(1,680)
Net Assets		<u>168,509</u>	<u>141,143</u>
Financed by:			
The funds of the charity			
Restricted funds		34,148	37,333
Unrestricted funds	13		
- general reserves		134,361	103,810
		<u>168,509</u>	<u>141,143</u>

For the year ended 31 March 2022 the 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 of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

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

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

The financial statements were approved by the board of directors and authorised for issue on 21.11.2022 and signed on its behalf by:

Mike Hoskins

Mr M Hoskins
Chairman

Company Registration No. 05360413

THE LINDSAY LEG CLUB FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Company information

The Lindsay Leg Club Foundation is a company limited by guarantee not having a share capital. In the event of a winding up of the company every member agrees to contribute such amount as may be required (not exceeding £1) to the Charity's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member, for payment of the Charity's debts and liabilities contracted before he or she ceases to be a member, and of the costs charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts have not included a statement of cash flows per Update Bulletin 1 of charities SORP (FRS102) as The Lindsay Leg Club Foundation is not a large charity.

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

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

THE LINDSAY LEG CLUB FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (continued)

1.4 Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. All income is shown gross.

Revenue grants are recognised in the Statement of Financial Activities in the year to which the relevant expenditure relates.

Income is deferred when performance related grants are received in advance of the performance of events to which they relate.

Donations and Investment income are credited to the SOFA when receivable.

1.5 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:

- 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.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- Support costs are those costs incurred in the management and administration of the charitable activities. Support costs are allocated to activities based on their proportion of man hours.

1.6 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash and cash equivalent

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.8 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.

1.9 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Derecognition of financial liabilities

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

THE LINDSAY LEG CLUB FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (continued)

1.10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

2 Critical accounting estimates and judgements

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

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

3	Donations	Unrestricted funds	Restricted funds	Total 2022	Total 2021
		£	£	£	£
	Voluntary income	14,268	1,629	15,897	43,468
	Grants of a general nature	-	-	-	-
		<u>14,268</u>	<u>1,629</u>	<u>15,897</u>	<u>43,468</u>
4	Income from charitable activities	Unrestricted funds	Restricted funds	Total 2022	Total 2021
		£	£	£	£
	Grants	80,000	-	80,000	70,000
		<u>80,000</u>	<u>-</u>	<u>80,000</u>	<u>70,000</u>
5	Income from other trading activities	Unrestricted funds	Restricted funds	Total 2022	Total 2021
		£	£	£	£
	Merchandise	-	-	-	-
	Conference	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

THE LINDSAY LEG CLUB FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

6	Investment Income	Unrestricted funds	Restricted funds	Total 2022	Total 2021
		£	£	£	£
	Interest – bank	20	-	20	40
		20	-	20	40

In the year ended 31 March 2021 £12,650 of all income received related to restricted fund income.

In the year ended 31 March 2021 £100,858 of all income received related to unrestricted fund income.

7	Expenditure on charitable activities	Unrestricted funds	Restricted funds	Total 2022	Total 2021
		£	£	£	£
	Leg Clubs	2,553	1,347	3,900	2,127
	Conference	-	-	-	-
	Grant projects	-	3,467	3,467	790
	Website and computer costs	5,834	-	5,834	3,556
	Printing	570	-	570	770
	Exhibitions	148	-	148	-
	Nurse audit	-	-	-	-
	World Union of Wound Healing	-	-	-	-
	Design costs	5,053	-	5,053	6,850
	Support costs (note 8)	42,133	-	42,133	39,799
	Governance costs	7,446	-	7,446	6,584
		63,737	4,814	68,551	60,476

8	Support costs	Support Costs	Governance Costs	Total 2022	Total 2021
		£	£	£	£
	Independent examiner	-	1,770	1,770	1,770
	Legal & professional	-	-	-	-
	Trustees expenses	-	994	994	392
	Consultants fees	39,166	4,352	43,518	42,037
	Travel expenses	1,336	149	1,485	357
	Office expenses	1,171	130	1,301	810
	Other costs	91	10	101	69
	Subscriptions	203	23	226	431
	Trustee insurance	166	18	184	517
		42,133	7,446	49,579	46,383

In the year ended 31 March 2021 £2,917 of all expenditure related to restricted fund expenditure.

In the year ended 31 March 2021 £60,229 of all expenditure related to unrestricted fund expenditure.

THE LINDSAY LEG CLUB FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

9 Operating (deficit)	2022	2021
Operating (deficit) for the year is stated after charging/(crediting):		
Fees payable for the independent examination of the company's annual	1,770	1,770
	<u>1,770</u>	<u>1,770</u>

10 Directors

During the year E Lindsay received payments of £30,000 (2021: £30,000) as a consultant to the charity. The charity has received permission from the Charity Commission to make payments to her.

No other trustee received payment during the year other than reimbursed expenses of £ 156 (2021: £435) which were paid to 1 trustee (2021: 3 trustees).

The trustees did not receive any remuneration during the year.

11 Debtors

Amounts falling due within one year:	2022	2021
	£	£
Prepayments and accrued income	<u>20,000</u>	<u>10,000</u>

12 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	6,770	1,680
	<u>6,770</u>	<u>1,680</u>

THE LINDSAY LEG CLUB FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Charitable funds – movements – current year

Restricted funds

The income funds of the charity include restricted funds comprising the following unexpected balances of donations and grants held on the trust for specific purposes:

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Grant – Urgo Foundation	1,375	-	-	-	1,375
Grant – Scholarship fund	4,732	1,400	(509)	-	5,623
Leg Club Sponsorship	660	-	-	-	660
Leg Clubs	6,393	-	(1,347)	-	5,046
Dissemination	1,000	-	-	-	1,000
Leaflets	810	-	-	-	810
Learning zone	-	-	-	-	-
Specialised equipment	4,553	-	(2,324)	-	2,229
Expansion project	10,910	229	(90)	-	11,049
Data training + collection	4,400	-	-	-	4,400
WUWHS	2,500	-	(544)	-	1,956
	<u>37,333</u>	<u>1,629</u>	<u>(4,814)</u>	<u>-</u>	<u>34,148</u>
Unrestricted funds					
Designated funds	-	-	-	-	-
General reserves	103,810	94,288	(63,737)	-	134,361
	<u>141,143</u>	<u>95,917</u>	<u>(68,551)</u>	<u>-</u>	<u>168,509</u>

Designated reserve: A designated reserve is no longer required as the conference is no longer organised by The Lindsay Leg Club Foundation.

General reserve: General reserves represent the free funds of the charity which are not designated for a particular purpose.

THE LINDSAY LEG CLUB FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Charitable funds – movements – prior year

Restricted funds

The income funds of the charity include restricted funds comprising the following unexpected balances of donations and grants held on the trust for specific purposes:

	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Grant – Urgo Foundation	1,375	-	-	-	1,375
Grant – Scholarship fund	3,332	1,400	-	-	4,732
Leg Club Sponsorship	660	-	-	-	660
Leg Clubs	5,770	2,750	(2,127)	-	6,393
Dissemination	1,000	-	-	-	1,000
Leaflets	-	1,000	(190)	-	810
Learning zone	-	-	-	-	-
Specialised equipment	4,553	-	-	-	4,553
Expansion project	6,410	4,500	-	-	10,910
Data training	1,000	3,000	(600)	1,000	4,400
WUWHS	2,500	-	-	-	2,500
	<u>26,600</u>	<u>12,650</u>	<u>(2,917)</u>	<u>1,000</u>	<u>37,333</u>
Unrestricted funds					
Designated funds	-	-	-	-	-
General reserves	64,181	100,858	(60,229)	(1,000)	103,810
	<u>90,781</u>	<u>113,508</u>	<u>(63,146)</u>	<u>-</u>	<u>141,143</u>

14 Transfer between funds

In the year ended 31 March 2021 the charity transferred income and costs between General Reserves and Restricted Funds during the year to reflect general reserves funding of part of the projects. No transfers were made in the year ended 31 March 2022.

