

Charity Registration Number: 1128653

Company Registration Number: 06134522

**THE DUCHENNE FAMILY SUPPORT GROUP
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2024

**THE DUCHENNE FAMILY SUPPORT GROUP
(A COMPANY LIMITED BY GUARANTEE)**

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THE DUCHENNE FAMILY SUPPORT GROUP (A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report together with the financial statements of the Charity for the year ended 31 March 2024. They are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, applicable law and the requirements of the 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).

Reference and Administrative Details

Charity Number	1128653
Company Number	06134522
Registered Office	78 York Street, London, W1 1DP

Directors and trustees

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as trustees.

Our current trustees are Sue Berry, Laura Elliott, Karen Lightly, Stephen Meech, Amanda Revell, Kate Thomas, Jacky Wilde, and Sarah Wright.

A third of the trustees (the longest serving) are required to retire by rotation each year at the Annual General Meeting but may seek re-election. This year, by rotation, Stephen Meech, Sarah Wright and Sue Berry were re-elected, together with Amanda Revell and Kate Thomas who were co-opted during the year.

Chair:	Dr Stephen Meech
Company Secretary:	MC Secretaries Limited
Acting or Interim Treasurer:	Mrs Christina Biggs
Fundraising Officer:	Mrs Sonia Richardson
Independent examiner:	Marcus Cridland BA(Hons) FCA, Scott Vevers Ltd 65 East Street, Bridport, Dorset, DT5 3LB.
Bankers:	Barclays Bank plc 90 Osborne Road, Southsea, Hants, PO5 3LW

Objectives, Activities, Achievements and Performance

The objectives of the charitable company are:

- To provide a positive national support network of families affected by Duchenne Muscular Dystrophy.
- To enable families to come together to share ideas and experiences and to enjoy social events.

Raising funds is always high on our priority list and the year saw us undertake sponsored events including the London Marathon. Additional financial support has again come from grants from other charities. We also receive significant support from our member families.

THE DUCHENNE FAMILY SUPPORT GROUP (A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Services were maintained in the following areas:

- | | |
|-----------------------|--|
| Helpline: | We operate a helpline to receive calls from families and professionals. Our part time Development Officer dealt with the queries herself or passed them on to an appropriate person or organisation. |
| News and information: | The charity publishes a regular newsletter containing articles, many from our family members, sharing experiences and ideas. Feedback is also provided on research progress and other matters impacting on families of disabled children and adults. We also have a website, a Facebook page and a Twitter account - all of which we use in addition to our newsletter to keep families up to date with news and events. |
| Events: | Following the pandemic the charity has resumed providing social events and holidays where families can enjoy a relaxed atmosphere whilst sharing their experiences and ideas. |

Review of Public Benefit

In setting out our objectives and planning our activities, the trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Future Plans

We continually strive to expand our services to meet the growing demand but we do so in a planned and financially prudent way, thus ensuring all projects stand on a sound financial footing individually and thus the charity moves forward and grows but does so responsibly.

Financial Review

Each service we offer is carefully budgeted for and only runs after being sanctioned by the trustees as viable. The surplus for the year was £21,243 (2023: £8,064). Reserves at 31 March 2024 were £60,669 (2023: £39,426), which includes restricted reserves of £11,455 (2023: £4,205).

Investment powers and policy

Under the Memorandum and Articles of Association, the charitable company has the power to make any investment which the trustees see fit.

Reserves policy

The state of the economy and resulting downturn in donations received also means sufficient reserves must be held to ensure services could continue in a financial downturn. The trustees carefully monitor this area to ensure sufficient reserves are in place. Our policy is to have a minimum of 3 months' running costs as a reserve figure. At present the free reserves, which amount to £49,214 are within this target level.

Structure, Governance and Management

Governing Document

The Duchenne Family Support Group is a registered charity (charity number 1128653) and a company limited by guarantee (company number 06134522). The company was formed on 2 March 2007 and achieved registered charity status on 18 March 2009.

The charitable company is governed by its Memorandum and Articles of Association.

Appointment of trustees

Trustees are appointed by the Members at the Annual General Meeting in accordance with the charitable company's Memorandum and Articles of Association. No external bodies have the right to appoint trustees.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Trustee induction and training

New trustee directors are introduced to the operations of the organisation and are given information on the responsibilities of being a trustee and director as well as copies of the charitable company's Memorandum and Articles of Association. Training is provided to trustee directors when required.

Organisation

The board of trustees, or the Executive Committee, of between 3 and 15 members who meet regularly, administer the charitable company.

Major Risks

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

Trustees' responsibilities in relation to the Financial Statements

The trustees are required under Charity law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the financial activities of the Charity for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with applicable laws and regulations. They are also responsible for ensuring that the Charity maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against loss or unauthorised use and to prevent and detect fraud and other irregularities.

In preparing this report, the trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Signed on behalf of the board of trustees by:

Dr S Meech – Chair


.....
5/12/24
.....

Date:

THE DUCHENNE FAMILY SUPPORT GROUP (A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024, which are set out on pages 5 to 13.

Responsibilities and basis of report

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

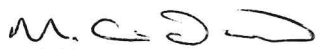
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

Independent examiner's statement

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

1. Accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
Marcus Cridland B.A.(Hons) F.C.A.

Scott Vevers Ltd.

Chartered Accountants and Registered Auditors

65 East Street

Bridport

Dorset

DT6 3LB

Date: 9/12/24.....

THE DUCHENNE FAMILY SUPPORT GROUP (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE)
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 £	2023 £
Income					
Income and endowments from:					
Donations and legacies	3	10,264	16,000	26,264	13,533
Charitable activities	4	21,255	5,182	26,437	41,432
Total Income		<u>31,519</u>	<u>21,182</u>	<u>52,701</u>	<u>54,965</u>
Expenditure on:					
Raising funds	5	2,313	-	2,313	777
Charitable activities	6	15,097	14,048	29,145	46,124
Total expenditure		<u>17,410</u>	<u>14,048</u>	<u>31,458</u>	<u>46,901</u>
Net income (expenditure) for the year		14,109	7,134	21,243	8,064
Transfers between funds	12	(116)	116	-	-
Net movement in funds		<u>13,993</u>	<u>7,250</u>	<u>21,243</u>	<u>8,064</u>
Reconciliation of funds:					
Total funds brought forward	12	35,221	4,205	39,426	31,362
Total funds carried forward	12	<u>49,214</u>	<u>11,455</u>	<u>60,669</u>	<u>39,426</u>

All amounts derive from continuing activities.

All gains and losses recognised in the period are included in the statement of financial activities.

The notes on pages 7 to 13 form part of these financial statements

THE DUCHENNE FAMILY SUPPORT GROUP (A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Current assets					
Debtors	10	7,740		-	
Cash at bank and in hand		57,539		40,494	
		<u>65,279</u>		<u>40,494</u>	
Creditors: Amounts falling due within one year	11	<u>(4,610)</u>		<u>(1,068)</u>	
Net current assets			60,669		39,426
Total assets less current liabilities			<u>60,669</u>		<u>39,426</u>
The funds of the charity:					
Restricted income funds	12		11,455		4,205
Unrestricted income funds:	12		49,214		35,221
Total charity funds			<u>60,669</u>		<u>39,426</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

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

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

The financial statements were approved by the board of Trustees and signed on its behalf by:



 Dr S Meech - Trustee

Date: 5/12/24

The notes on pages 7 to 13 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 General information

The Duchenne Family Support Group is a company, limited by guarantee, incorporated in England and Wales under the Companies Act 2006 and Charities Act 2011. The address of the registered office is provided in reference and administrative details on page 1 of the Trustees Report together with the details of the charity's operations.

2 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Statement of compliance and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements are prepared under the historical cost convention and 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The accounts include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

2.2 Accounting convention

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2.3 Income

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be quantified with reasonable accuracy. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
 - The donor has imposed conditions which must be met before the charity has unconditional entitlement.
- Investment income is recognised on a receivable basis.

2.4 Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution made by volunteers can be found in the trustees' annual report.

2.5 Expenditure

Expenditure is recognised when a liability is incurred.

Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities include expenditure associated with the production of the newsletter and other information, provision of a helpline and volunteer network services and provision of events and holidays, together with support costs relating to these activities.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2.6 Funds structure

The charity has a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose. All other funds are unrestricted income funds.

2.7 Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

2.8 Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangement entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transactions. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for similar debt instruments.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Donations and legacies

	Unrestricted		Restricted		Total	
	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£
Donations	10,264	3,133	-	-	10,264	3,133
Grants	-	-	16,000	10,400	16,000	10,400
	<u>10,264</u>	<u>3,133</u>	<u>16,000</u>	<u>10,400</u>	<u>26,264</u>	<u>13,533</u>

THE DUCHENNE FAMILY SUPPORT GROUP (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

	Unrestricted		Restricted		Total	
	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£
Event contributions	-	-	5,182	9,567	5,182	9,567
Fundraising	21,255	31,865	-	-	21,255	31,865
	<u>21,255</u>	<u>31,865</u>	<u>5,182</u>	<u>9,567</u>	<u>26,437</u>	<u>41,432</u>

5 Cost of raising funds

	Unrestricted		Restricted		Total	
	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£
Fundraising costs	2,196	602	-	-	2,196	602
Committee meeting costs	-	64	-	-	-	64
Insurance	117	111	-	-	117	111
	<u>2,313</u>	<u>777</u>	<u>-</u>	<u>-</u>	<u>2,313</u>	<u>777</u>

6 Expenditure on charitable activities

	Unrestricted		Restricted		Total	
	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£
Staff costs	2,173	11,173	-	-	2,173	11,173
Direct costs	9,632	9,652	14,048	20,768	23,680	30,420
Support costs	2,013	3,143	-	-	2,013	3,143
Governance costs	1,279	1,388	-	-	1,279	1,388
	<u>15,097</u>	<u>25,356</u>	<u>14,048</u>	<u>20,768</u>	<u>29,145</u>	<u>46,124</u>

	Unrestricted		Restricted		Total	
	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£
<u>Direct costs:</u>						
Family event costs	-	-	13,932	20,627	13,932	20,627
Remembrance event and bereavement support costs	-	-	116	141	116	141
Travel	-	223	-	-	-	223
Printing including newsletter production	9,483	9,280	-	-	9,483	9,280
Website	149	149	-	-	149	149
	<u>9,632</u>	<u>9,652</u>	<u>14,048</u>	<u>20,768</u>	<u>23,680</u>	<u>30,420</u>

THE DUCHENNE FAMILY SUPPORT GROUP (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities (continued)

	Unrestricted		Restricted		Total	
	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£
<u>Support costs:</u>						
Committee meeting costs	-	167	-	-	-	167
Subscriptions	613	571	-	-	613	571
Telephone and internet	9	108	-	-	9	108
Postage, stationery and office costs	638	1,144	-	-	638	1,144
Insurance	305	289	-	-	305	289
Legal and professional fees	448	724	-	-	448	724
Sundry expenses	-	140	-	-	-	140
	<u>2,013</u>	<u>3,143</u>	<u>-</u>	<u>-</u>	<u>2,013</u>	<u>3,143</u>
	Unrestricted		Restricted		Total	
	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£
<u>Governance costs:</u>						
Committee meeting costs	-	26	-	-	-	26
Telephone and internet	1	12	-	-	1	12
Postage, stationery and office costs	71	127	-	-	71	127
Insurance	47	44	-	-	47	44
Legal and professional fees	50	81	-	-	50	81
Independent examiner's fees	1,110	1,068	-	-	1,110	1,068
Sundry expenses	-	30	-	-	-	30
	<u>1,279</u>	<u>1,388</u>	<u>-</u>	<u>-</u>	<u>1,279</u>	<u>1,388</u>

7 Trustees' remuneration and expenses

Trustees received no emoluments during the year.

There were expenses of £1,799 (2023: £2,014) reimbursed to four trustees during the year.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

8 Analysis of staff costs

	Total 2024 £	Total 2023 £
Salaries and wages	2,173	11,097
Pension contributions	-	76
	<u>2,173</u>	<u>11,173</u>

The average number of full-time employees (including casual and part-time staff) during the year was as follows:

	Total 2024	Total 2023
Charitable activities	0.10	0.72
Governance	0.02	0.02
	<u>0.12</u>	<u>0.74</u>
Average number of staff (headcount)	<u>1</u>	<u>2</u>

No employee received remuneration of more than £60,000.

9 Taxation

The company is a registered charity and no provision is considered necessary for taxation.

10 Debtors

	2024 £	2023 £
Prepaid event costs	7,189	-
Other debtors	551	-
	<u>7,740</u>	<u>-</u>

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Event contributions received in advance	3,500	-
Other creditors and accruals	1,110	1,068
	<u>4,610</u>	<u>1,068</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

12 Analysis of charitable funds

	Balance at 01.04.2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31.03.2024 £
Restricted funds					
Pears fund	4,205	-	-	-	4,205
Remembrance events fund	-	-	(116)	116	-
Events fund	-	21,182	(13,932)	-	7,250
	<u>4,205</u>	<u>21,182</u>	<u>(14,048)</u>	<u>116</u>	<u>11,455</u>
Unrestricted funds					
General fund	35,221	31,519	(17,410)	(116)	49,214
	<u>39,426</u>	<u>52,701</u>	<u>(31,458)</u>	<u>-</u>	<u>60,669</u>
2023	Balance at 01.04.2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31.03.2023 £
Restricted funds					
Pears fund	4,205	-	-	-	4,205
Remembrance events fund	-	-	(141)	141	-
Events fund	-	19,967	(20,627)	660	-
	<u>4,205</u>	<u>19,967</u>	<u>(20,768)</u>	<u>801</u>	<u>4,205</u>
Unrestricted funds					
General fund	27,157	34,998	(26,133)	(801)	35,221
	<u>31,362</u>	<u>54,965</u>	<u>(46,901)</u>	<u>-</u>	<u>39,426</u>

Description of restricted funds

Events fund: - Funding raised by individuals for the provision of holidays and events

Remembrance event fund – Donations received with instructions to use towards the costs of providing a remembrance event as part of bereavement support.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

13 Financial instruments

Categorisation of financial instruments

	2024 £	2023 £
Financial assets that are debt instrument measured at amortised cost	<u>65,279</u>	<u>40,494</u>
Financial liabilities measured at amortised cost	<u>4,610</u>	<u>1,068</u>

14 Analysis of net assets between funds

	General fund £	Restricted funds £	Total 2024 £	Total 2023 £
Cash at bank and in hand	46,084	11,455	57,539	40,494
Other net current assets/liabilities	3,130	-	3,130	(1,068)
	<u>49,214</u>	<u>11,455</u>	<u>60,669</u>	<u>39,426</u>
2023	£	£	£	
Cash at bank and in hand	36,289	4,205	40,494	
Other net current assets/liabilities	(1,068)	-	(1,068)	
	<u>35,221</u>	<u>4,205</u>	<u>39,426</u>	

15 Legal status of 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.

16 Related party transactions

Donations totalling £1,196 were made to the charity by four trustees during the year.