

Stroke Research and Community Support

Charity No. 1149026

Company No. 08112792

Trustees' Report and Unaudited Accounts

31 March 2023

**Stroke Research and Community Support
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**Stroke Research and Community Support
Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 08112792

Charity No. 1149026

Registered Office

116-118 The Moor
Sheffield
S1 4PD

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

G.S. AP Gruffudd
A. Godhard
T. Godhard
R.S. Green
S. Wagner

Company Secretary

F.M. Mac-Kenzie

Accountants

A&MPG Limited
6 Meadowhead
Sheffield
S8 7UD

OBJECTIVES AND ACTIVITIES

The object of the charity is to raise funds for the aims below by selling donated items through our shops.

The main activities undertaken in relation to those purposes are to organise events that will promote public awareness of stroke and its causes and effects. The charity aims to promote, improve, develop and maintain public education regarding stroke and its causes, effects and methods of treatment and to support research into stroke. We also aim to promote the advancement of health in relation to the field of stroke and to improve the quality of life in stroke survivors in the local community and those who may be at risk of having a stroke.

Our main activities and who we try to help are described above. All our charitable activities focus on promotion of public awareness of stroke and its causes and effects and to raise funds for research into stroke. All our activities are undertaken to further our charitable purposes for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

The charity's shops have made an overall surplus for the year after providing for an increased valuation of stock of donated goods held at the year-end date. The charity has made donations of £2,232 during the year which primarily stemmed from money raised during our fundraising event.

Our main retail outlet has continued trading, but our planned outlet shop was not opened due to lack of volunteers post COVID. The employee for that outlet has had to be redeployed to the main retail outlet. We continue to work towards opening the second outlet.

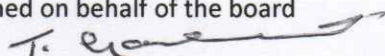
FINANCIAL REVIEW

The charity's shops made a trading profit for the year of £21,106 (2022 £6,064) on shop sales of £118,244 (2022 £99,512) and donations received of £4,400 (2022 £9,808). The stock of donated goods held has been revalued to £45,000 from £10,000 in 2022. This has kept the charity in a profit-making position and the charity's accumulative reserves have increased from £60,698 in 2022 to £81,804 in 2023.

The Trustees are responsible for keeping proper accounting records that 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 the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



T. Godhard

Trustee

15 December 2023

**Stroke Research and Community Support
Independent Examiners Report**

Independent Examiner's Report to the trustees of Stroke Research and Community Support

I report to the charity trustees on my examination of the financial statements of Stroke Research and Community Support for the year ended 31 March 2023.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.



Andrew Black MAAT ATT
A&MPG Limited
6 Meadowhead
Sheffield

S8 7UD
15 December 2023

Stroke Research and Community Support
Statement of Financial Activities
for the year ended 31 March 2023

			Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	4		39,402	39,402	9,809
Other trading activities	5		118,244	118,244	99,512
Other	6		-	-	26,265
Total			157,646	157,646	135,586
Expenditure on:					
Raising funds	7		1,500	1,500	-
Charitable activities	8		2,232	2,232	10,000
Other	9		132,808	132,808	119,522
Total			136,540	136,540	129,522
Net gains on investments			-	-	-
Net income	10		21,106	21,106	6,064
Transfers between funds			-	-	-
Net income before other gains/(losses)			21,106	21,106	6,064
Other gains and losses					
Net movement in funds			21,106	21,106	6,064
Reconciliation of funds:					
Total funds brought forward			60,698	60,698	54,634
Total funds carried forward			81,804	81,804	60,698

**Stroke Research and Community Support
Summary Income and Expenditure Account
for the year ended 31 March 2023**

	2023	2022
	£	£
Income	157,646	135,585
Gross income for the year	<u>157,646</u>	<u>135,585</u>
Expenditure	135,510	129,149
Interest payable	568	-
Depreciation and charges for impairment of fixed assets	462	373
Total expenditure for the year	<u>136,540</u>	<u>129,522</u>
Net income before tax for the year	21,106	6,063
Net income for the year	<u>21,106</u>	<u>6,063</u>

**Stroke Research and Community Support
Balance Sheet**

at 31 March 2023

Company No. 08112792	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	12	1,415	1,118
		<u>1,415</u>	<u>1,118</u>
Current assets			
Stocks	13	45,000	10,000
Debtors	14	12,948	3,443
Cash at bank and in hand		111,828	118,882
		<u>169,776</u>	<u>132,325</u>
Creditors: Amount falling due within one year	15	(69,387)	(47,745)
Net current assets		<u>100,389</u>	<u>84,580</u>
Total assets less current liabilities		<u>101,804</u>	<u>85,698</u>
Creditors: Amounts falling due after more than one year	16	(20,000)	(25,000)
Net assets excluding pension asset or liability		<u>81,804</u>	<u>60,698</u>
Total net assets		<u>81,804</u>	<u>60,698</u>
The funds of the charity			
Restricted funds	17		
Unrestricted funds	17		
General funds		81,804	60,698
		<u>81,804</u>	<u>60,698</u>
Reserves	17		
Total funds		<u>81,804</u>	<u>60,698</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

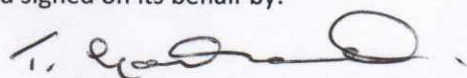
For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 15 December 2023

And signed on its behalf by:



T. Godhard

Trustee

15 December 2023

Stroke Research and Community Support
Statement of Cash flows
for the year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	21,106	6,063
Adjustments for:		
Depreciation of property, plant and equipment	462	373
Increase in stocks	(35,000)	-
(Increase)/Decrease in trade and other receivables	(9,505)	262
Increase in trade and other payables	8,519	21,838
Net cash (used in)/provided by operating activities	<u>(14,418)</u>	<u>2,271</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(759)	-
Net cash (used in)/from investing activities	<u>(759)</u>	<u>26,265</u>
Cash flows from financing activities		
Repayment of borrowings	(5,000)	-
Net cash used in financing activities	<u>(5,000)</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(20,177)	28,536
Cash and cash equivalents at the beginning of the year	118,882	90,346
Cash and cash equivalents at the end of the year	<u>98,705</u>	<u>118,882</u>
Components of cash and cash equivalents		
Cash and bank balances	111,828	118,882
	<u>111,828</u>	<u>118,882</u>

1 Accounting policies

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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Stroke Research and Community Support

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, fittings & equipment	25% Reducing balance
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Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Notes to the Accounts

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	9,808	9,808
Other trading activities	99,512	99,512
Other	26,265	26,265
Total	135,585	135,585
Expenditure on:		
Charitable activities	10,000	10,000
Other	119,522	119,522
Total	129,522	129,522
Net income	6,063	6,063
Net income before other gains/(losses)	6,063	6,063
Other gains and losses:		
Net movement in funds	6,063	6,063
Reconciliation of funds:		
Total funds brought forward	54,634	54,634
Total funds carried forward	60,697	60,697

Stroke Research and Community Support
Notes to the Accounts

4 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
Donations	39,402	39,402	9,809
	<u>39,402</u>	<u>39,402</u>	<u>9,809</u>

5 Income from other trading activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Sales of donated goods	117,749	117,749	99,512
Fundraising income	495	495	-
	<u>118,244</u>	<u>118,244</u>	<u>99,512</u>

6 Other income

	Total 2023	Total 2022
	£	£
Government grants	-	26,265
	<u>-</u>	<u>26,265</u>

7 Expenditure on raising funds

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Fundraising trading costs</i>			
Fundraising income	1,500	1,500	-
	<u>1,500</u>	<u>1,500</u>	<u>-</u>

8 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Expenditure on charitable activities</i>			
Donations paid	2,232	2,232	10,000
<i>Governance costs</i>			
	<u>2,232</u>	<u>2,232</u>	<u>10,000</u>

Stroke Research and Community Support
Notes to the Accounts

9 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Collection costs of donated goods	10,992	10,992	10,379
Bank loan and overdraft interest payable	568	568	-
Employee costs	61,820	61,820	41,092
Motor and travel costs	4,386	4,386	5,235
Premises costs	47,225	47,225	55,002
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	462	462	373
General administrative costs	5,610	5,610	5,569
Legal and professional costs	1,745	1,745	1,872
	<u>132,808</u>	<u>132,808</u>	<u>119,522</u>

10 Net income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	462	373

11 Staff costs

	2023	2022
Salaries and wages	61,057	38,842
Pension costs	686	333
	<u>61,743</u>	<u>39,175</u>

No employee received emoluments in excess of £60,000.

Stroke Research and Community Support
Notes to the Accounts

12 Tangible fixed assets

	Fixtures, fittings & equipment £	Total £
Cost or revaluation		
At 1 April 2022	4,106	4,106
Additions	759	759
At 31 March 2023	<u>4,865</u>	<u>4,865</u>
Depreciation and impairment		
At 1 April 2022	2,988	2,988
Depreciation charge for the year	462	462
At 31 March 2023	<u>3,450</u>	<u>3,450</u>
Net book values		
At 31 March 2023	<u>1,415</u>	<u>1,415</u>
At 31 March 2022	<u>1,118</u>	<u>1,118</u>

13 Stocks

	2023 £	2022 £
Finished goods	45,000	10,000
	<u>45,000</u>	<u>10,000</u>
Carrying value analysed by activities	2023 £	2022 £
Sales of donated goods	45,000	10,000
	<u>45,000</u>	<u>10,000</u>

14 Debtors

	2023 £	2022 £
VAT recoverable	402	2,130
Prepayments and accrued income	12,546	1,313
	<u>12,948</u>	<u>3,443</u>

15 Creditors:

amounts falling due within one year

	2023 £	2022 £
Trade creditors	14,606	7,829
Other taxes and social security	1,690	2
Other creditors	-	(54)
Accruals	53,091	39,968
	<u>69,387</u>	<u>47,745</u>

Stroke Research and Community Support
Notes to the Accounts

16 Creditors:

amounts falling due after more than one year

	2023	2022
	£	£
Bank loans and overdrafts	20,000	25,000
	<u>20,000</u>	<u>25,000</u>

17 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2023 £
Restricted funds:				
Unrestricted funds:				
General funds	60,698	157,646	(136,540)	81,804
Total funds	<u>60,698</u>	<u>157,646</u>	<u>(136,540)</u>	<u>81,804</u>

18 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	1,415	1,415
Net current assets	100,389	100,389
Creditors due in more than one year and provisions	(20,000)	(20,000)
	<u>81,804</u>	<u>81,804</u>

19 Reconciliation of net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash and cash equivalents	118,882	(7,054)	111,828
	<u>118,882</u>	<u>(7,054)</u>	<u>111,828</u>
Bank loans	(25,000)	5,000	(20,000)
	<u>(25,000)</u>	<u>5,000</u>	<u>(20,000)</u>
Net debt	<u>93,882</u>	<u>(2,054)</u>	<u>91,828</u>

20 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023	2023	2022	2022
	Land and	Other	Land and	Other
	buildings		buildings	
	£	£	£	£

Operating leases with expiry date:

Pension commitments

	2023	2022
	£	£
The pension cost charge to the company amounted to:	686	333

21 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Stroke Research and Community Support
Detailed Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies			
Donations	39,402	39,402	9,809
	<u>39,402</u>	<u>39,402</u>	<u>9,809</u>
Other trading activities			
Sales of donated goods	117,749	117,749	99,512
Fundraising income	495	495	-
	<u>118,244</u>	<u>118,244</u>	<u>99,512</u>
Other			
Government grants	-	-	26,265
	<u>-</u>	<u>-</u>	<u>26,265</u>
Total income and endowments	157,646	157,646	135,586
Expenditure on:			
Costs of other trading activities			
Fundraising income	1,500	1,500	-
	<u>1,500</u>	<u>1,500</u>	<u>-</u>
Total of expenditure on raising funds	1,500	1,500	-
Charitable activities			
Donations paid	2,232	2,232	10,000
	<u>2,232</u>	<u>2,232</u>	<u>10,000</u>
Total of expenditure on charitable activities	2,232	2,232	10,000
Other expenditure			
Collection costs of donated goods	10,992	10,992	10,379
Bank loan and overdraft interest payable	568	568	-
	<u>11,560</u>	<u>11,560</u>	<u>10,379</u>
Employee costs			
Salaries/wages	61,057	61,057	38,842
Pension costs	686	686	333
Staff entertainment	77	77	942
Temporary staff	-	-	975
	<u>61,820</u>	<u>61,820</u>	<u>41,092</u>
Motor and travel costs			
Travel and subsistence	2,886	2,886	3,183
Business mileage costs reimbursed	1,500	1,500	2,052
	<u>4,386</u>	<u>4,386</u>	<u>5,235</u>

Stroke Research and Community Support
Detailed Statement of Financial Activities

Premises costs			
Rent	34,278	34,278	42,146
Rates	4,147	4,147	2,917
Light, heat and power	5,317	5,317	3,024
Premises cleaning	206	206	312
Premises insurances	2,123	2,123	2,649
Premises repairs and maintenance	1,154	1,154	3,954
	<u>47,225</u>	<u>47,225</u>	<u>55,002</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Fixtures, fittings & equipment	462	462	373
Bank charges	2,457	2,457	1,952
Software, IT support and related costs	138	138	108
Stationery and printing	692	692	715
Subscriptions	35	35	35
Sundry expenses	757	757	1,297
Telephone, fax and broadband	1,531	1,531	1,462
	<u>6,072</u>	<u>6,072</u>	<u>5,942</u>
Legal and professional costs			
Accountancy and bookkeeping	1,745	1,745	1,872
	<u>1,745</u>	<u>1,745</u>	<u>1,872</u>
Total of expenditure of other costs	<u>132,808</u>	<u>132,808</u>	<u>119,522</u>
Total expenditure	<u>136,540</u>	<u>136,540</u>	<u>129,522</u>
Net gains on investments	-	-	-
	<u>21,106</u>	<u>21,106</u>	<u>6,064</u>
Net income			
Net income before other gains/(losses)	<u>21,106</u>	<u>21,106</u>	<u>6,064</u>
Other Gains	-	-	-
	<u>21,106</u>	<u>21,106</u>	<u>6,064</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	60,698	60,698	54,634
Total funds carried forward	<u>81,804</u>	<u>81,804</u>	<u>60,698</u>