

Report of the Trustees and
Unaudited Financial Statements for the year ended 30 September 2021
For
Lagan's Foundation

Lagan's Foundation

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For the Year Ended 30 September 2021**

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Lagan's Foundation
Chairman's Report
For the Year Ended 30 September 2021

I am pleased to announce another successful year for Lagan's Foundation despite the struggles during the pandemic.

As we have moved through the year, we have experienced extreme highs and lows, navigating Covid-19 and then the end of Furlough. Each period bringing a new set of challenges.

Bolton Local Authority continued to offer support to local domiciliary care establishments with Infection Control and Recruitment Grants. This continued support was essential as there was a growing concern around the increasing level of community need verses declining staffing levels following the announcement of the end of furlough on 30 September 2021.

Thanks to this ongoing support Lagan's Foundation did not need the Business Bounce Back Loan and did not need to furlough any staff during the financial period.

The biggest asset the charity relied on this year was the new training room. The training room was introduced in October 2020 at Head Office. This facility hosts a profiling bed, mobile hoist, turning table, wheelchair, manikins, and simulators for teaching nursing tasks. The training room is a comfortable learning environment, which allows professional carers to learn the skills needed for their role and practice until they are confident. Staff loved the training room and used it for 178 training sessions and face-to-face meetings, supervisions, and breakout sessions. This room allowed the charity to remain Covid compliant, encouraging strict Infection Control procedures and ensured our staff remained up to date with training throughout the pandemic. The room was cleaned after every session.

Following the temporary cease of the donated care program during 2020, I am pleased to announce that Lagan's Foundation restarted the delivery in February 2021. The same infection control procedures were implemented, and we were able to offer five families weekly visits ranging between 2 and 4 hours each, free of charge.

Development of the donated care program is now the team's priority. The aim is to concentrate on ensuring the number of referrals increases, new volunteers are recruited, and re-establishing our charitable aims post Covid.

Lagan's Foundation specialty remains focused on supporting children aged 0 to 19 years old with cardiac conditions and / or feeding difficulties. In addition, Lagan's Foundation has successfully supported children with more complex health conditions or situations such as:

- | | |
|---|--------------------------------|
| - Cardiac issues | - Rare syndromes |
| - Acquired brain injury | - Epilepsy |
| - Gastrointestinal issues | - Metabolic conditions |
| - Dysphagia | - Low/zero mobility |
| - Feeding issues | - Incontinence |
| - Blended diet | - Autism |
| - Hypermobility | - Stroke |
| - Respiratory conditions (including ventilation and tracheostomy) | - Mitochondrial disease |
| - Asthma | - Haemophilia |
| - Learning delays | - Low level behavioural issues |
| - Child protection | |

Charitable Activity

During the financial year, Lagan's Foundation delivered 3,321 care sessions which is a 51% increase compared to the previous financial period.

Charity events and fundraising were held virtually but were minimal because of the pandemic. I am pleased and grateful that our supporters, patrons, and donors stayed with us and helped to raise so much. Lagan's Foundation were kindly supported further by The True Colours Trust, Triangle Trust 1949 and Made in Manchester Festivals.

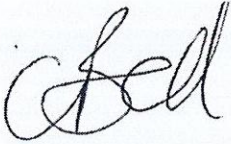
On behalf of everyone at Lagan's Foundation I would like to recognise and thank the Trusts, Foundations, Local Authorities and Government for the generosity of their Covid-19 emergency grants. These grants helped support the charity with implementation of the infection control program, free covid testing, priority one vaccinations and supporting our fundraising department so that we were able to work through the pandemic and continue to deliver our essential service.

Lagan's Foundation

**Chairman's Report
For the Year Ended 30 September 2021**

A huge thanks goes to the team of Trustees, Staff, Volunteers, Patrons, Sponsors, Funders, Fundraisers and Donors who help us to continue to deliver essential care and for some; life-saving support, for families across the North West at their time of need.

We have ended the year in a strong position and hope that 2022 will bring continued successes.

A handwritten signature in black ink, appearing to read 'KBell', written in a cursive style.

Karen Bell
Chief Executive Officer

Dated: 11 July 2022

Lagan's Foundation
Report of the Trustees
For the Year Ended 30 September 2021

The trustees present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives are:

- to provide short at home respite care for families with babies and children under the age of 19 who have been diagnosed with acquired or congenital heart defects and/or feeding difficulties.
- to provide support and information resources to families with babies and children under the age of 19 who have been diagnosed with acquired or congenital heart defects and/or feeding difficulties.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remain focused on our stated purposes.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

Public benefit

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

How our activities deliver public benefit

Our main activities and who we try to help are described below.

Lagan's Foundation aims to meet its charitable objectives by offering physical and emotional support on a weekly basis to parents or carers who are prenatally diagnosed or who are looking after a baby or child aged 19 or under diagnosed with a heart defect or a feeding difficulty, either at home or in hospital.

Lagan's Foundation are able to supply a trained carer to the individual's home and/or hospital ward to help in any way they can, from providing respite care to simply being someone to speak to.

All carers provided by Lagan's Foundation are trained to understand the basics of life support, cardiac care, stoma care, speech and language therapy, dietetics, moving and handling and infection control. In addition, they are Level 2 child protection certified and have completed an enhanced child workforce DBS check. Where appropriate they will also receive hoist, medication administration, epilepsy awareness and rescue medication, ventilation use, safe oxygen use, autism awareness, challenging behaviour awareness and competency-based pump feed training.

The Trustees confirm that we have paid due regard to the Charity Commission guidance on public benefit reporting in deciding the activities the charity undertakes.

Volunteers

The Charity would not be able to function without the assistance of a large number of volunteers who assist in fund raising activities.

These efforts are greatly appreciated by the Trustees.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the financial year Lagan's Foundation delivered 3,321 care sessions which is a 51% increase compared to the 2019-20 financial period.

Lagan's Foundation
Report of the Trustees
For the Year Ended 30 September 2021

The geographical spread of the support was in:

- Merseyside
- Lancashire
- Greater Manchester
- Cheshire

Outcomes:

- Positive financial results from the Sustainability project "Lagan's Care"
- Continued to build relationships with the local business community
- Increased hours delivered
- Decreased grant dependency

FINANCIAL REVIEW

Financial position

Incoming resources for the year amounted to £472,665 (2020 - £296,403). The surplus of income over expenditure in the year was £109,472 (2020 - £82,010).

Principal funding sources

The Charity's primary sources of funding during the year were derived from the provision of care, donations from private individuals and companies and also grant funding from Hand on Heart, Bolton Council and The True Colours Trust.

Investment policy and objectives

The Charity has no long-term investments.

At present all funds are held in an interest-bearing bank account, and the Charity will continue to seek to obtain the best interest possible on these funds.

Reserves policy

The Trustees have agreed that the Charity should aim to maintain unrestricted reserves at a minimum level which equates to 6 months' operating costs, which the Trustees consider to be currently approximately £180,000. This would enable Lagan's Foundation to continue to offer its core support services to families in the event of a sudden loss of funding.

At 30 September 2021, unrestricted reserves totalled £182,215 (2020 - £110,184) and the restricted reserves totalled £69,094 (2020 - £31,653).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Lagan's Foundation is a Charitable Incorporated Organisation (CIO) governed by a constitution dated 14 October 2013, and was registered as a charity, number 1154208, with The Charity Commission, on the 15 October 2013.

Recruitment and appointment of new trustees

The charity is managed by the Board of Trustees, whose composition is detailed on page 5 of this report. The Trustees meet bi-annually on a formal basis and they also spend a considerable amount of time throughout the year managing and developing the charity and its activities.

Newly appointed Trustees are provided with a comprehensive induction to Lagan's Foundation through the provision of specialist trustee training.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Lagan's Foundation is governed by the Board of Trustees. The Board of Trustees are responsible for setting the strategic direction of the organisation and the policy of the charity. The Trustees carry the ultimate responsibility for the conduct of Lagan's Foundation and for ensuring that the Charity satisfies its legal and contractual obligations.

The day to day running of the Charity is overseen by Karen Bell, the CEO, who is assisted primarily by a Business Development & Fundraising Officer and other support staff.

Lagan's Foundation
Report of the Trustees
For the Year Ended 30 September 2021

In addition, there is an Events Committee who meet regularly throughout the year to assist in organising fund raising events.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees consider the key risks to the charity to be linked to:

- recruitment of quality and dedicated staff for care delivery
- training for staff working with severely sick children within their own homes
- PPE availability
- periods of staff isolation due to exposure to Covid-19
- over-dependence on the CEO for all functions of the charity

Therefore, we have ensured that stringent safer recruitment policies are adhered to, appropriate staff and volunteer training is undertaken, risks are reviewed at Trustee meetings and appropriate insurance cover is in place.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1154208

Principal address

Unit 16
Flexspace
Manchester
Road Bolton
Lancashire
BL3 2NZ

Trustees

Karen Bell
Russell Ashworth
David Howarth
Matt Tomkin
Neil Hutton
Stephen Kaye (Appointed 27/04/2021)

Independent Examiner

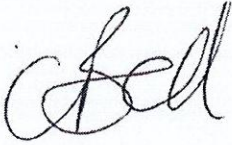
Andrew Simm FCA
Smith & Goulding Limited (Chartered
Accountants)
2-4 Southport Road
Chorley
Lancashire
PR7 1LB

Bankers

Barclays Bank plc
1 Market Street
Bolton
BL1 1BU

Lagan's Foundation
Report of the Trustees
For the Year Ended 30 September 2021

Approved by order of the board of trustees on 11 July 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'KBell', written in a cursive style.

Karen Bell – Trustee

**Independent Examiner's Report to the Trustees of
Lagan's Foundation**

Independent examiner's report to the trustees of Lagan's Foundation

I report to the charity trustees on my examination of the accounts of Lagan's Foundation (the Charity) for the year ended 30 September 2021 which are set out on pages 8 to 19.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000, your examiner must be a member of a body listed in Section 145 of the 2011 act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Signed  Mr Andrew Simm BSc FCA

Date: 12 July 2022

Smith & Goulding Limited
2-4 Southport Road
Chorley
Lancashire
PR7 1LD

Lagan's Foundation

**Statement of Financial Activities
For the Year Ended 30 September 2021**

	Notes	Unrestricted fund £	Restricted Funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	47,991	61,576	109,567	83,556
Charitable activities					
Provision of care	5	361,927	-	361,927	211,284
Other trading activities	3	1,163	-	1,163	1,538
Investment income	4	8	-	8	25
Total		411,089	61,576	472,665	296,403
EXPENDITURE ON					
Raising funds		49,290	4,219	53,509	36,247
Charitable activities					
Provision of care	6	289,768	19,916	309,684	178,146
Total		339,058	24,135	363,193	214,393
NET INCOME		72,031	37,441	109,472	82,010
RECONCILIATION OF FUNDS					
Total funds brought forward		110,184	31,653	141,837	59,827
TOTAL FUNDS CARRIED FORWARD		182,215	69,094	251,309	141,837

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Lagan's Foundation

Balance Sheet
30 September 2021

	Notes	Unrestricted fund £	Restricted Funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible Assets	11	12,527	9,983	22,510	12,040
CURRENT ASSETS					
Debtors	12	51,728	-	51,728	37,506
Cash at bank		128,368	59,111	187,479	97,278
		168,700	59,111	239,207	134,784
CREDITORS					
Amounts falling due within one year	13	(10,408)	-	(10,408)	(4,987)
NET CURRENT ASSETS		169,688	59,111	228,799	129,797
TOTAL ASSETS LESS CURRENT LIABILITIES		182,215	69,094	251,309	141,837
NET ASSETS		182,215	69,094	251,309	141,837
FUNDS					
Unrestricted funds	14	182,215	-	182,215	110,184
Restricted funds	14	-	69,094	69,094	31,653
TOTAL FUNDS		182,215	69,094	251,309	141,837

The Financial Statements were approved by the Board of Trustees and authorised for issue on 11 July 2022 and were signed on its behalf by:



Karen Bell – Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
For the year ended 30 September 2021**

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling.

Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees consider the budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Covid-19

The charity has been able to continue to provide the core charitable activities since the outbreak of Covid-19 in March 2020. The Trustees consider that the budgets are sufficient for the charity to be able to continue beyond the current estimated timescale for the resumption of normal activities in full.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.41(b), 11.41(c), 11.41(e), 11.41(f), 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c).

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations, gifts and other forms of voluntary income are recognised as incoming resources when received.

Income derived from fund raising events is recognised after the completion of an event.

Grant income is recognised at the point that payment is received into the charity's bank account.

Bank interest is included in the income and expenditure account on receipt.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred 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.

Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis such as staff time dedicated to each activity.

Charitable activities

The charitable activity is the provision of care to relieve sickness and preserve and protect the good health of children under 19 who have been diagnosed with an acquired or congenital heart defect and/or feeding difficulties and to support their families and carers in such ways as the trustees shall think fit, in particular but not exclusively by the provision of advice, information, counselling and respite care. This includes care financed from local authorities as well as care given free of charge or for minimal contribution from the families of the children. The monies received for care enable the charity to provide more care to those families unable to afford assistance and those families not eligible for paid care.

**Notes to the Financial Statements
For the year ended 30 September 2021**

Allocation and apportionment of costs

Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis such as staff time dedicated to each activity.

Tangible fixed assets

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

Fixtures, fittings and equipment – 10% to 25% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

Donated services and donated facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time the charity receives is not recognised and please refer to the Trustees' report for more information about their contribution.

2 DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	47,991	19,411
Grants	62,676	64,145
	<u>105,567</u>	<u>83,556</u>

During the year Lagan's Foundation received the following grants:

Bolton Council awarded a grant of £10,716 to support the charity to implement strong infection control protocol. Ensuring salaries are paid, extra staff are recruited or any other needs to keep the impact of Covid minimised and families protected.

The True Colours Trust provided a grant of £5,000 towards the charity's core operations and the provision of PPE for support workers.

Hand on Heart provided funds totaling £45,760. These were funds transferred in order to establish a defibrillators for families project. The aim is to supply free defibrillators for six months to families with children who need them in the community.

Lagan's Foundation

Notes to the Financial Statements
For the year ended 30 September 2021

3 OTHER TRADING ACTIVITIES

	2021 £	2020 £
Fundraising income	1,141	852
DBS Income	22	686
	<u>1,163</u>	<u>1,538</u>

4 INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	<u>8</u>	<u>25</u>

5 INCOME FROM CHARITABLE ACTIVITIES

	2021 Provision of care £	2020 Total activities £
Provision of care	<u>361,927</u>	<u>211,284</u>

Notes to the Financial Statements
For the year ended 30 September 2021

6 CHARITABLE ACTIVITIES COSTS

	Direct costs £	Support Costs (see note 7) £	Totals £
Provision of care	308,349	1,335	309,684

7 SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Provision of care	1	1,334	1,335

The independent examiners fee of £500 is included in accountancy fees. Support costs, included in the above, are as follows:

Finance

	2021 Provision of care £	2020 Total activities £
Bank charges	1	3

Governance costs

	2021 Provision of care £	2020 Total activities £
Accountancy and legal fees	1,334	1,170

8 TRUSTEES' REMUNERATION AND BENEFITS

	2021 £	2020 £
Trustees' salaries	40,925	30,000
Trustees' social security	3,013	1,331
Trustees' pensions	1,050	714
	<u>44,988</u>	<u>32,045</u>

Trustees' remuneration noted above was paid to Trustee Karen Bell in accordance with and in respect of her ongoing role as Chief Executive Officer of the charity.

Trustees' expenses

During the period expenses totalling £300 (2020 - £474) were paid to Karen Bell in relation to travelling and reimbursed costs.

Lagan's Foundation

Notes to the Financial Statements
For the year ended 30 September 2021

9 STAFF COSTS

	2021 £	2020 £
Wages and salaries	263,281	149,559
Social security costs	8,879	3,298
Other pension costs	3,752	1,946
	<u>275,912</u>	<u>154,972</u>

The average monthly number of employees during the year was as follows:

	2021 £	2020 £
Provision of care	20	12
Management and administration	3	3
	<u>23</u>	<u>15</u>

10 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted Funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	23,211	60,345	83,556
Charitable activities			
Provision of care	211,284	-	211,284
Other trading activities	1,538	-	1,538
Investment income	25	-	25
Total	<u>236,058</u>	<u>60,345</u>	<u>296,403</u>
EXPENDITURE ON			
Raising funds	20,953	15,294	36,247
Charitable activities			
Provision of care	<u>161,158</u>	<u>16,988</u>	<u>178,146</u>
Total	<u>182,111</u>	<u>32,282</u>	<u>214,393</u>
NET INCOME	53,947	28,063	82,010
RECONCILIATION OF FUNDS			
Total funds brought forward	56,237	3,590	59,827
TOTAL FUNDS CARRIED FORWARD	<u>110,184</u>	<u>31,653</u>	<u>141,837</u>

Notes to the Financial Statements
For the year ended 30 September 2021

11 TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 October 2020	15,704
Additions	13,363
Disposals	-
At 30 September 2021	<u>29,067</u>
DEPRECIATION	
At 1 October 2020	3,664
Charge for the year	2,893
Eliminated on disposal	-
At 30 September 2021	<u>6,556</u>
NET BOOK VALUE	
At 30 September 2021	<u>22,510</u>
At 30 September 2020	<u>12,040</u>

12 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	45,197	34,440
Other debtors	6,531	3,066
	<u>51,728</u>	<u>37,506</u>

13 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	4,560	1,540
Taxation and social security	2,683	988
Other creditors	3,165	2,459
	<u>10,408</u>	<u>4,987</u>

Lagan's Foundation

Notes to the Financial Statements
For the year ended 30 September 2021

14 MOVEMENT IN FUNDS

	At 1.10.20 £	Net Movement In funds £	At 30.9.21 £
Unrestricted funds			
General fund	110,184	72,031	182,215
Restricted funds			
The Triangle Trust 1949 Fund	1,548	(1,548)	-
Bauer Radio's Cash Hits Radio (Cash for Kids)	144	-	144
The Triangle Trust – Covid-19	3,044	(722)	2,322
National Lottery – Covid-19	5,035	(1,596)	3,439
The Clothworkers Foundation	2,769	(560)	2,209
Bolton Council	7,443	(7,443)	-
Bolton Council Infection Control	-	894	894
HOH Defibrillators for Families	-	44,853	44,853
The Halsall Foundation	10,000	-	10,000
The True Colour Trust	-	4,413	4,413
Greggs Foundation	1,670	(850)	820
	<u>31,653</u>	<u>37,441</u>	<u>69,094</u>
TOTAL FUNDS	<u>141,837</u>	<u>109,472</u>	<u>251,309</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	411,089	(339,058)	72,031
Restricted funds			
The Triangle Trust 1949 Fund	-	(1,548)	(1,548)
Bauer Radio's Cash Hits Radio (Cash for Kids)	-	-	-
The Triangle Trust – Covid-19	-	(722)	(722)
National Lottery – Covid-19	-	(1,596)	(1,596)
The Clothworkers Foundation	-	(560)	(560)
Bolton Council	-	(7,443)	(7,443)
Bolton Council Infection Control	10,716	(9,822)	894
The Halsall Foundation	-	-	-
The True Colour Trust	5,000	(587)	4,413
HFO Defibrillators for Families	45,860	(1,007)	44,853
Greggs Foundation	-	(850)	(850)
	<u>61,576</u>	<u>(24,135)</u>	<u>37,441</u>
TOTAL FUNDS	<u>472,665</u>	<u>(363,193)</u>	<u>109,472</u>

Lagan's Foundation

Notes to the Financial Statements
For the year ended 30 September 2021

Comparatives for movement in funds

	At 1.10.19 £	Net Movement In funds £	At 30.9.20 £
Unrestricted funds			
General fund	56,237	53,947	110,184
Restricted funds			
The Triangle Trust 1949 Fund	1,842	(294)	1,548
Bauer Radio's Cash Hits Radio (Cash for Kids)	1,748	(1,604)	144
The Triangle Trust – Covid-19	-	3,044	3,044
National Lottery – Covid-19	-	5,035	5,035
The Clothworkers Foundation	-	2,769	2,769
Bolton Council	-	7,443	7,443
The Halsall Foundation	-	10,000	10,000
Greggs Foundation	-	1,670	1,670
	<u>3,590</u>	<u>28,063</u>	<u>31,653</u>
TOTAL FUNDS	<u>59,827</u>	<u>82,010</u>	<u>141,837</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	236,058	182,111	53,947
Restricted funds			
The Triangle Trust 1949 Fund	20,000	(20,294)	(294)
Bauer Radio's Cash Hits Radio (Cash for Kids)	-	(1,604)	(1,604)
The Triangle Trust – Covid-19	4,175	(1,131)	3,044
National Lottery – Covid-19	10,000	(4,965)	5,035
The Clothworkers Foundation	4,500	(1,731)	2,769
Bolton Council	10,000	(2,557)	7,443
The Halsall Foundation	10,000	-	10,000
Greggs Foundation	1,670	-	1,670
	<u>60,345</u>	<u>(32,282)</u>	<u>28,063</u>
TOTAL FUNDS	<u>296,403</u>	<u>214,393</u>	<u>82,010</u>

The details of the restricted funds are as follows:

The Triangle Trust 1949 Fund

Provision of funding to increase the sustainability of the respite support service currently available to unpaid carers.

Triangle Trust Covid-19

Additional funding provided as a result of the Covid-19 pandemic.

National Lottery

To provide resources to allow the charity to adapt to the Covid-19 pandemic.

The Clothworkers Foundation

To provide funds to allow the charity to continue to provide training to support workers despite the closure of usual facilities.

**Notes to the Financial Statements
For the year ended 30 September 2021**

Bolton Council

Funded as part of a national scheme to fund rent and rates.

Bolton Council Infection Control

Funding to enable the charity to establish a strong infection control protocol.

Hand on Heart

Funded to establish a defibrillators for families project.

The Halsall Foundations

To engage with and support families in the Lancashire area.

The True Colours Trust

Funding to support core operations and the provision of PPE for support workers.

Greggs Foundation

Funding provided to provide community activities for supported children.

15 RELATED PARTY DISCLOSURES

During the year, the charity incurred costs amounting to £18,090 for goods and services provided by Tao Digital Marketing Limited, a company controlled by Trustee M Tomkin. These goods and services were provided at a substantial discount to the charity and which reflected cost price.

Other than the above, and transactions with Trustees disclosed elsewhere in the financial statements, no further related party disclosures are required.

Lagan's Foundation

Detailed Statement of Financial Activities
For the year ended 30 September 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	46,891	19,411
Grants	62,676	64,145
	<u>109,567</u>	<u>83,556</u>
Other trading activities		
Fundraising events	1,141	852
DBS income	22	686
	<u>1,163</u>	<u>1,538</u>
Investment income		
Deposit account interest	8	25
Charitable activities		
Provision of care	361,927	211,284
Total incoming resources	<u>472,665</u>	<u>296,403</u>
EXPENDITURE		
Raising donations and legacies		
Trustees' salaries	10,231	7,500
Trustees' social security	753	333
Trustees' pensions	263	179
Wages	15,405	15,294
Social security	595	398
Pensions	277	273
Insurance	289	133
Telephone	619	549
Postage and stationery	425	306
Sundries	625	135
Rent	4,241	2,510
Advertising and promotion	3,000	84
Event costs	2,167	833
Travelling	47	87
Computer costs	7,436	3,641
Accountancy	801	702
Professional fees	-	2,700
Clothing costs	5,250	
Fixtures and fittings depreciation	1,085	591
	<u>53,509</u>	<u>36,247</u>
Charitable activities		
Trustees' salaries	30,694	22,500
Trustees' social security	2,260	998
Trustees' pensions	787	535
Wages	206,951	104,265
Social security	5,272	1,569
Pensions	2,424	959
Insurance	2,603	1,195
Personal protective equipment	-	1,689
Telephone	1,031	915
Carried forward	252,022	134,625

This page does not form part of the statutory financial statements

Lagan's Foundation

**Detailed Statement of Financial Activities
For the year ended 30 September 2021**

	2021 £	2020 £
Charitable activities		
Brought forward	252,022	134,625
Postage and stationery	708	511
Advertising	13,334	12,173
Sundries	953	3,479
Rent	7,068	4,183
Computer costs	12,393	6,068
Event costs	682	-
Travelling	3,205	4,705
Repairs and renewals	29	-
Entertaining	-	-
Training	7,174	5,901
Professional fees	4,872	906
DBS expenditure	260	362
Subscriptions	3,841	3,075
Fixtures and fittings depreciation	1,808	984
	<u>308,349</u>	<u>176,973</u>
Support costs		
Finance		
Bank charges	1	3
Governance costs		
Accountancy and legal fees	1,334	1,170
Total resources expenses	<u>363,193</u>	<u>214,393</u>
	<u>109,472</u>	<u>82,010</u>

This page does not form part of the statutory financial statements