



# Lancaster Footcare Service

Annual Report  
June 21 – May 22



**1) Lancaster Footcare Service** opened on 11<sup>th</sup> December 2012 under the name Lancaster Toenail Service, it was registered as a charity No. 1157622 on 27<sup>th</sup> June 2014 under the new name of Lancaster Footcare Service, it is currently based at Lancaster Centre, 53 Lancaster Road, Enfield, Middx, EN2 0BU.

### **Charity Trustees**

Tim Fellows  
Lori Norman  
Lyn Pettit  
Joyce Smith  
Birgitta Whitaker  
Teresa Window

### **2) Management Committee Members**

Joyce Smith - Chair  
Lyn Pettit - Treasurer  
Tim Fellows – CEO  
Lori Norman  
Birgitta Whitaker  
Teresa Window

Ann Taylor – Co-opted Member

### **Governance**

#### **Membership of Lancaster Footcare Service**

Membership of the Lancaster Footcare Service is open to all volunteers of the footcare service who have been with the service for more than six months.

#### **Structure of Board of Directors**

The Board of Directors currently consists of founding and new volunteers of the service. Each year, at the AGM, all volunteers that have served for more than six months are invited to join or continue serving on the board.

### **3) Objectives and Activities**

The preservation and protection of good health of the retired and disabled population of Enfield and the surrounding area by the provision of foot care services.

We do this by offering a toenail cutting service for the retired and people with disabilities who are unable to cut their own toenails at a cost of £15.00 or if they require a more comprehensive foot care service (i.e. for ingrowing toenails, large corns, calluses, fungal infections or other foot care issues) we offer the enhanced service for the low price of £25.00.

### **4) Achievements and Performance**

The service continued to go from strength to strength with a steady flow of new clients.

We now have over 400 service users and facilitated 1,451 appointments this year. We attempt to see most clients every eight to ten weeks. Some, particularly those accessing the enhanced service, may have to be seen more frequently. This number is building back up following the lockdowns.

## **5) Financial Review**

This year we have successfully obtained a grant of £5,000 from EVA's Health Champions Fund. Tim is a trained Health Champion and this enabled us to bid for the grant. This grant was to enable us to look for undiagnosed or uncontrolled diabetes in our clients.

However, even with this additional funding we made a loss of £7,525 this year. For this reason, on 1<sup>st</sup> April 22 we were forced to raise our prices.

The basic service went from £13.00 to £15.00 and the enhanced service from £20.00 to £25.00. This is the first increase in charges for the enhanced service since we opened 10 years ago.

## **Costs of governance and volunteers**

The members of the Board of Directors give their valuable time voluntarily, for this we are very grateful.

We do however offer travel costs in keeping with volunteering best practice.

## **Cost of generating funds**

When required, funding applications for Lancaster Footcare Service are undertaken by the Manager, under the guidance of the board.

## **6) This Year**

This year we have seen a slow and steady flow of new clients, we are aware however that we have lost a number of clients to Coronavirus and have other clients that have not felt safe to return to us yet.

During the lockdown AgeUK Enfield closed their toenail cutting service and are now referring clients to our service, as is the NHS for this reason we have employed an additional Foot Health Practitioner.

The Health Champions Grant has enabled us to carry out circulation checks on all new clients using a new doppler machine. We have also facilitated a training course for all foot care volunteers on 'Recognising undiagnosed or uncontrolled diabetes in feet'.

We have carried out our annual customer satisfaction survey this year again after several years of not being able to due to covid. See appendix 1.

## **7) Next Year**

Our challenge this coming year will be to cope with the increasing demand for the Enhanced Service, which is ever increasing.

We may need to consider employing an additional Foot Health Practitioner to increase our capacity in the Enhanced Service.

## **8) Conclusion**

We have had a reasonably successful year recovering post covid, and the service continued to build on our success.

Finally, we must say a big thank you to so many people who have helped us this year:

Lori Norman, Lyn Pettit, Joyce Smith, Birgitta Whitaker, Teresa Window, our Directors.

Rose Asaro, Georgette Laidlaw, Virginia Moore, Lori Norman, Lyn Pettit, Joyce Smith, Ann Taylor, Linda Tsang, Birgitta Whitaker, our footcare assistants.

David Lambert, Anne Peck, Teresa Window, our receptionists.

Steven Gordon and Aswin Shah – The Greene Partnership - our accountants.

Report written by  
Tim Fellows  
CEO

### **Risk Assessment**

The Lancaster Footcare Service has carried out a full Risk Assessment on its activities.

The main areas of concern for most voluntary and community sector organisations are staff, accommodation and hygiene. We have particular concern with hygiene practices during treatment of our clients.

Before reopening after Lockdown<sup>1</sup> a comprehensive Risk Assessment was drawn up and implemented. All staff are made aware of their responsibilities in that assessment. This has been amended as things have changed during the pandemic.

The service now directly employs one paid member of staff and has all appropriate liability insurance for all its footcare assistants. We are aware that the loss of volunteers could jeopardise the capacity of the organisation and to this end we will continue to attempt to recruit and train additional volunteers when needed. All volunteer foot care workers are DBS checked. The service does not see children.

Our service is currently provided from Lancaster Centre which provides barrier free, safe and suitably maintained venue with appropriate public liability insurance. In addition, they have all the portable electrical equipment safety checked regularly, the fire extinguishers are serviced annually, and the Gas Safety Certificate is also renewed annually. The Lancaster Centre is fully DDA compliant.

The charities financial situation is monitored at each of our quarterly board meetings.

Board of Directors.

## Appendix 1

### **Lancaster Footcare Service Customer Satisfaction Survey 2022**

As part of our ongoing commitment to service improvement and customer satisfaction we have conducted our annual survey. Of our approximately 400 clients we surveyed 50, here are the results.

1. How easy do you find it to make or change your appointments?

Excellent	Good	Neither good nor poor	Poor	Very Poor
41 – 82%	9 – 18%	0%	0	0

2. How accessible do you find the building?

Excellent	Good	Neither good nor poor	Poor	Very Poor
33 – 66%	16 – 32%	1 – 2%	0	0

3. How clean and welcoming do you find the centre?

Excellent	Good	Neither good nor poor	Poor	Very Poor
46 – 92%	4 – 8%	0	0	0

4. How helpful do you find the reception staff?

Excellent	Good	Neither good nor poor	Poor	Very Poor
44 – 88%	6 – 12%	0	0	0

5. How helpful do you find the footcare staff?

Excellent	Good	Neither good nor poor	Poor	Very Poor
47 – 94%	3 – 6%	0	0	0

6. How would you rate the footcare you receive?

Excellent	Good	Neither good nor poor	Poor	Very Poor
48 – 96%	2 – 4%	0	0	0

7. Do you feel that the footcare service is value for money?

Excellent	Good	Neither good nor poor	Poor	Very Poor
42 – 84%	7 – 14%	1 – 2%	0	0

8. If you have any comments or suggestions how we may improve the service please write your comments below.

There were 27 comments.

- Exceptional service.
- Always received excellent treatment and feel welcome.
- Very pleased with the service offered to my husband. Thank you.
- Very grateful for the treatment. Thank you.
- As you see I consider the whole affair an excellent facility for the community.
- Keep up the good work.
- Very efficient, friendly and well run. Sometimes difficult to get appointment for less than 8 weeks due to popularity.
- All staff very friendly.
- Parking outside.
- Presently no recommendations
- Very happy with the Lancaster Footcare Service. Thank you.
- All staff do a brilliant job. Very satisfied.
- Very good service.
- Always very helpful.
- Just hard to get appointments, a popular service well booked up.
- Everything is first class. Cannot fault staff or service.
- As my comments say the staff are happy in a good atmosphere with a good rapport with customers. Keep up the good work.
- Wonderful staff.
- I would like to keep to 6 week intervals if poss.
- Most welcoming staff make you feel at ease straight away, only to pleased to help in anyway they can. Treatment is first class couldn't be better.
- I've been bringing my Mum here for the last 2-3 years & have always had a great service. My Mum always looks forward to coming here. We hope you continue for many years.
- Ann was excellent.
- Always Friendly – Good service would not go anywhere else.
- All very good.
- Please make more appointments available.
- I have been using this service for a long time. Everyone is very friendly and helpful. The service I receive is excellent. A very well run service. Thankyou.
- Having more days of the week available for appointments would improve the service. (But I've so far been given convenient dates and times.)

As usual Q2 was the poorest result with most commenting on poor parking in the area, something we have no control over.

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 May 2022  
for  
LANCASTER FOOTCARE SERVICE

The Greene Partnership LLP  
Chartered Accountants  
Suite 2C, Brosnan House  
175 Darkes Lane  
Potters Bar  
Hertfordshire  
EN6 1BW

## LANCASTER FOOTCARE SERVICE

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## **LANCASTER FOOTCARE SERVICE**

### **Report of the Trustees** **for the Year Ended 31 MAY 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 May 2022. 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).

#### **STATUS**

Lancaster Footcare Service is an unincorporated charity and has charitable status. The charity number is 1157622.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The preservation and protection of good health of the elderly and disabled population of Enfield and the surrounding area by the provision of foot care services.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1157622

##### **Principal address**

53 Lancaster Road  
Enfield  
Middlesex  
EN2 0BU

##### **Trustees**

T Fellows  
J Smith  
L Pettit  
B Whitaker  
T Window  
L Norman

##### **Independent Examiner**

S A Gordon  
ACA FCCA  
The Greene Partnership LLP  
Chartered Accountants  
Suite 2C, Brosnan House  
175 Darkes Lane  
Potters Bar  
Hertfordshire  
EN6 1BW

Approved by order of the board of trustees on .....07-09-22..... and signed on its behalf by:

  
.....  
T Fellows - Trustee

**Independent Examiner's Report to the Trustees of**  
**LANCASTER FOOTCARE SERVICE**

**Independent examiner's report to the trustees of LANCASTER FOOTCARE SERVICE**

I report to the charity trustees on my examination of the accounts of LANCASTER FOOTCARE SERVICE (the Trust) for the year ended 31 May 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust'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**

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 Trust 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.

*S A Gordon*

S A Gordon  
ACA FCCA  
The Greene Partnership LLP  
Chartered Accountants  
Suite 2C, Brosnan House  
175 Darkes Lane  
Potters Bar  
Hertfordshire  
EN6 1BW

Date: *16.09.2022*

**LANCASTER FOOTCARE SERVICE****Statement of Financial Activities**  
**for the Year Ended 31 MAY 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.5.22 Total funds £	31.5.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	12	5,000	5,012	6
Other trading activities	3	24,656	-	24,656	11,645
Investment income	4	3	-	3	25
<b>Total</b>		<u>24,671</u>	<u>5,000</u>	<u>29,671</u>	<u>11,676</u>
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Foot care services		34,267	-	34,267	17,288
Enfield Voluntary Action		-	3,050	3,050	-
<b>Total</b>		<u>34,267</u>	<u>3,050</u>	<u>37,317</u>	<u>17,288</u>
 <b>NET INCOME/(EXPENDITURE)</b>		<u>(9,596)</u>	<u>1,950</u>	<u>(7,646)</u>	<u>(5,612)</u>
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		20,525	-	20,525	26,137
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u>10,929</u>	<u>1,950</u>	<u>12,879</u>	<u>20,525</u>

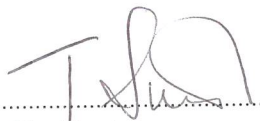
The notes form part of these financial statements

# LANCASTER FOOTCARE SERVICE

## Balance Sheet 31 MAY 2022

	Notes	Unrestricted funds £	Restricted funds £	31.5.22 Total funds £	31.5.21 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		14,240	1,950	16,190	21,713
<b>CREDITORS</b>					
Amounts falling due within one year	8	(3,311)	-	(3,311)	(1,188)
<b>NET CURRENT ASSETS</b>		<u>10,929</u>	<u>1,950</u>	<u>12,879</u>	<u>20,525</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>10,929</u>	<u>1,950</u>	<u>12,879</u>	<u>20,525</u>
<b>NET ASSETS</b>		<u>10,929</u>	<u>1,950</u>	<u>12,879</u>	<u>20,525</u>
<b>FUNDS</b>	9				
Unrestricted funds				10,929	20,525
Restricted funds				1,950	-
<b>TOTAL FUNDS</b>				<u>12,879</u>	<u>20,525</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7.9.2022 and were signed on its behalf by:

  
.....  
J Smith - Trustee

**Notes to the Financial Statements  
for the Year Ended 31 MAY 2022****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.

**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.

**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.

**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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	31.5.22	31.5.21
	£	£
Gifts	12	6
Grants	5,000	-
	<u>5,012</u>	<u>6</u>

**3. OTHER TRADING ACTIVITIES**

	31.5.22	31.5.21
	£	£
Foot care services	<u>24,656</u>	<u>11,645</u>

## LANCASTER FOOTCARE SERVICE

### Notes to the Financial Statements - continued for the Year Ended 31 MAY 2022

#### 4. INVESTMENT INCOME

	31.5.22	31.5.21
	£	£
Deposit account interest	3	25

#### 5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Foot care services	33,487	780	34,267
Enfield Voluntary Action	3,050	-	3,050
	<u>36,537</u>	<u>780</u>	<u>37,317</u>

#### 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2022 nor for the year ended 31 May 2021.

##### **Trustees' expenses**

During the year ended 31 May 2022, trustees were reimbursed the cost of travel.

#### 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	6	-	6
Other trading activities	11,645	-	11,645
Investment income	25	-	25
<b>Total</b>	<u>11,676</u>	<u>-</u>	<u>11,676</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Foot care services	17,288	-	17,288
<b>NET INCOME/(EXPENDITURE)</b>	<u>(5,612)</u>	<u>-</u>	<u>(5,612)</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	26,137	-	26,137
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>20,525</u>	<u>-</u>	<u>20,525</u>



**LANCASTER FOOTCARE SERVICE****Notes to the Financial Statements - continued  
for the Year Ended 31 MAY 2022****8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.22	31.5.21
	£	£
Taxation and social security	23	-
Other creditors	3,288	1,188
	<u>3,311</u>	<u>1,188</u>

**9. MOVEMENT IN FUNDS**

	At 1.6.21	Net movement in funds	At 31.5.22
	£	£	£
<b>Unrestricted funds</b>			
Income from foot care treatments	20,525	(9,596)	10,929
<b>Restricted funds</b>			
Enfield Voluntary Action	-	1,950	1,950
	<u>20,525</u>	<u>(7,646)</u>	<u>12,879</u>
<b>TOTAL FUNDS</b>			

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
Income from foot care treatments	24,671	(34,267)	(9,596)
<b>Restricted funds</b>			
Enfield Voluntary Action	5,000	(3,050)	1,950
	<u>29,671</u>	<u>(37,317)</u>	<u>(7,646)</u>
<b>TOTAL FUNDS</b>			

**Comparatives for movement in funds**

	At 1.6.20	Net movement in funds	At 31.5.21
	£	£	£
<b>Unrestricted funds</b>			
Income from foot care treatments	26,137	(5,612)	20,525
	<u>26,137</u>	<u>(5,612)</u>	<u>20,525</u>
<b>TOTAL FUNDS</b>			

## LANCASTER FOOTCARE SERVICE

### Notes to the Financial Statements - continued for the Year Ended 31 MAY 2022

#### 9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Income from foot care treatments	11,676	(17,288)	(5,612)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>11,676</u>	<u>(17,288)</u>	<u>(5,612)</u>

#### Restricted Fund

During the year a Health Champions Grant was obtained from Enfield Voluntary Action. The grant funds are to be used to enable all customers receiving foot care treatment to be screened for undiagnosed or uncontrolled diabetes.

#### 10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2022.



## LANCASTER FOOTCARE SERVICE

### Detailed Statement of Financial Activities for the Year Ended 31 MAY 2022

	31.5.22 £	31.5.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	12	6
Grants	5,000	-
	<hr/> 5,012	<hr/> 6
<b>Other trading activities</b>		
Foot care services	24,656	11,645
<b>Investment income</b>		
Deposit account interest	3	25
	<hr/> 29,671	<hr/> 11,676
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	7,000	-
Instruments and consumables	6,129	3,158
Insurance	547	366
Electricity & autoclave costs	2,722	1,813
Telephone	350	360
Postage and stationery	136	115
Room and locker hire	9,221	2,962
Refreshments	1,117	265
Travelling	617	401
Fees payable	8,698	7,188
	<hr/> 36,537	<hr/> 16,628
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy	780	660
	<hr/> 37,317	<hr/> 17,288
<b>Total resources expended</b>		
<b>Net expenditure</b>	<hr/> (7,646)	<hr/> (5,612)

This page does not form part of the statutory financial statements

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 May 2022  
for  
LANCASTER FOOTCARE SERVICE

The Greene Partnership LLP  
Chartered Accountants  
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## **LANCASTER FOOTCARE SERVICE**

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#### **STATUS**

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#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1157622

##### **Principal address**

53 Lancaster Road  
Enfield  
Middlesex  
EN2 0BU

##### **Trustees**

T Fellows  
J Smith  
L Pettit  
B Whitaker  
T Window  
L Norman

##### **Independent Examiner**

S A Gordon  
ACA FCCA  
The Greene Partnership LLP  
Chartered Accountants  
Suite 2C, Brosnan House  
175 Darkes Lane  
Potters Bar  
Hertfordshire  
EN6 1BW

Approved by order of the board of trustees on .....07-09-22..... and signed on its behalf by:

  
.....  
T Fellows - Trustee

**Independent Examiner's Report to the Trustees of**  
**LANCASTER FOOTCARE SERVICE**

**Independent examiner's report to the trustees of LANCASTER FOOTCARE SERVICE**

I report to the charity trustees on my examination of the accounts of LANCASTER FOOTCARE SERVICE (the Trust) for the year ended 31 May 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust'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**

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:

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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.

*S A Gordon*

S A Gordon  
ACA FCCA  
The Greene Partnership LLP  
Chartered Accountants  
Suite 2C, Brosnan House  
175 Darkes Lane  
Potters Bar  
Hertfordshire  
EN6 1BW

Date: *16.09.2022*

**LANCASTER FOOTCARE SERVICE****Statement of Financial Activities**  
**for the Year Ended 31 MAY 2022**

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Enfield Voluntary Action		-	3,050	3,050	-
<b>Total</b>		<u>34,267</u>	<u>3,050</u>	<u>37,317</u>	<u>17,288</u>
 <b>NET INCOME/(EXPENDITURE)</b>		<u>(9,596)</u>	<u>1,950</u>	<u>(7,646)</u>	<u>(5,612)</u>
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		20,525	-	20,525	26,137
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u>10,929</u>	<u>1,950</u>	<u>12,879</u>	<u>20,525</u>

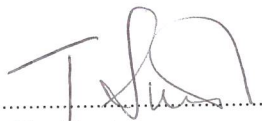
The notes form part of these financial statements

# LANCASTER FOOTCARE SERVICE

## Balance Sheet 31 MAY 2022

	Notes	Unrestricted funds £	Restricted funds £	31.5.22 Total funds £	31.5.21 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		14,240	1,950	16,190	21,713
<b>CREDITORS</b>					
Amounts falling due within one year	8	(3,311)	-	(3,311)	(1,188)
<b>NET CURRENT ASSETS</b>		<u>10,929</u>	<u>1,950</u>	<u>12,879</u>	<u>20,525</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>10,929</u>	<u>1,950</u>	<u>12,879</u>	<u>20,525</u>
<b>NET ASSETS</b>		<u>10,929</u>	<u>1,950</u>	<u>12,879</u>	<u>20,525</u>
<b>FUNDS</b>	9				
Unrestricted funds				10,929	20,525
Restricted funds				1,950	-
<b>TOTAL FUNDS</b>				<u>12,879</u>	<u>20,525</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7.9.2022 and were signed on its behalf by:

  
.....  
J Smith - Trustee



**Notes to the Financial Statements  
for the Year Ended 31 MAY 2022****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.

**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.

**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.

**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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	31.5.22	31.5.21
	£	£
Gifts	12	6
Grants	5,000	-
	<u>5,012</u>	<u>6</u>

**3. OTHER TRADING ACTIVITIES**

	31.5.22	31.5.21
	£	£
Foot care services	<u>24,656</u>	<u>11,645</u>



## LANCASTER FOOTCARE SERVICE

### Notes to the Financial Statements - continued for the Year Ended 31 MAY 2022

#### 4. INVESTMENT INCOME

	31.5.22	31.5.21
	£	£
Deposit account interest	3	25

#### 5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Foot care services	33,487	780	34,267
Enfield Voluntary Action	3,050	-	3,050
	<u>36,537</u>	<u>780</u>	<u>37,317</u>

#### 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2022 nor for the year ended 31 May 2021.

##### **Trustees' expenses**

During the year ended 31 May 2022, trustees were reimbursed the cost of travel.

#### 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	6	-	6
Other trading activities	11,645	-	11,645
Investment income	25	-	25
<b>Total</b>	<u>11,676</u>	<u>-</u>	<u>11,676</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Foot care services	17,288	-	17,288
<b>NET INCOME/(EXPENDITURE)</b>	<u>(5,612)</u>	<u>-</u>	<u>(5,612)</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	26,137	-	26,137
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>20,525</u>	<u>-</u>	<u>20,525</u>

**LANCASTER FOOTCARE SERVICE****Notes to the Financial Statements - continued  
for the Year Ended 31 MAY 2022****8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.22	31.5.21
	£	£
Taxation and social security	23	-
Other creditors	3,288	1,188
	<u>3,311</u>	<u>1,188</u>

**9. MOVEMENT IN FUNDS**

	At 1.6.21	Net movement in funds	At 31.5.22
	£	£	£
<b>Unrestricted funds</b>			
Income from foot care treatments	20,525	(9,596)	10,929
<b>Restricted funds</b>			
Enfield Voluntary Action	-	1,950	1,950
	<u>20,525</u>	<u>(7,646)</u>	<u>12,879</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
Income from foot care treatments	24,671	(34,267)	(9,596)
<b>Restricted funds</b>			
Enfield Voluntary Action	5,000	(3,050)	1,950
	<u>29,671</u>	<u>(37,317)</u>	<u>(7,646)</u>

**Comparatives for movement in funds**

	At 1.6.20	Net movement in funds	At 31.5.21
	£	£	£
<b>Unrestricted funds</b>			
Income from foot care treatments	26,137	(5,612)	20,525
	<u>26,137</u>	<u>(5,612)</u>	<u>20,525</u>

## LANCASTER FOOTCARE SERVICE

### Notes to the Financial Statements - continued for the Year Ended 31 MAY 2022

#### 9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Income from foot care treatments	11,676	(17,288)	(5,612)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>11,676</u>	<u>(17,288)</u>	<u>(5,612)</u>

#### Restricted Fund

During the year a Health Champions Grant was obtained from Enfield Voluntary Action. The grant funds are to be used to enable all customers receiving foot care treatment to be screened for undiagnosed or uncontrolled diabetes.

#### 10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2022.

## LANCASTER FOOTCARE SERVICE

### Detailed Statement of Financial Activities for the Year Ended 31 MAY 2022

	31.5.22 £	31.5.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	12	6
Grants	5,000	-
	<hr/> 5,012	<hr/> 6
<b>Other trading activities</b>		
Foot care services	24,656	11,645
<b>Investment income</b>		
Deposit account interest	3	25
	<hr/> 29,671	<hr/> 11,676
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	7,000	-
Instruments and consumables	6,129	3,158
Insurance	547	366
Electricity & autoclave costs	2,722	1,813
Telephone	350	360
Postage and stationery	136	115
Room and locker hire	9,221	2,962
Refreshments	1,117	265
Travelling	617	401
Fees payable	8,698	7,188
	<hr/> 36,537	<hr/> 16,628
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy	780	660
	<hr/> 37,317	<hr/> 17,288
<b>Total resources expended</b>		
<b>Net expenditure</b>	<hr/> (7,646)	<hr/> (5,612)

This page does not form part of the statutory financial statements