



# Lancaster Footcare Service

Annual Report  
June 22 – May 23



**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 – Resigned 8<sup>th</sup> February 23

Lyn Pettit

Joyce Smith

Birgitta Whitaker

Teresa Window

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

Joyce Smith - Chair

Lyn Pettit - Treasurer

Tim Fellows – CEO

Lori Norman – Resigned 8<sup>th</sup> February 23

Birgitta Whitaker

Teresa Window

Ann Taylor – Co-opted Member – Resigned November 22

### **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 1,677 appointments this year, an increase of 226 on the previous 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.

## **5) Financial Review**

This year we have successfully completed our project of testing all new clients for poor circulation with a grant of £5,000 from EVA's Health Champions Fund. This money was received in the previous financial year and ran into the first ½ of this year. Our target was to screen 100 new clients and by the end of the grant (1 year) we had screened 201 new clients. During the period we made 17 referrals either to Podiatry, GP's or Urgent Care. Thereby exceeding our targets.

Even with this additional funding we made a loss of £4,973 this year.

The regular service is £15.00 and the enhanced service is £25.00. We have had to increase the price of the initial appointment to £30.00 as they take longer due to the additional checks involved.

### **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. This year Tim has submitted 3 funding applications and is working on others with the support of the Funding Advice Manager at Enfield Voluntary Action.

## **6) This Year**

This year we have seen a slow and steady flow of new clients, numbers have now exceeded pre Covid levels.

Sadly, in November Ann retired after over 10 years with the service. She was one of our founding members and we wish her all the best in her retirement.

During this year Georgette also left us following her moving home to some distance from Enfield. We undertook a recruitment process and were able to find two excellent candidates. We have employed Victoria covering all three shifts and Kim has become pool staff for us and hopefully we will be able to offer regular hours soon.

During this year Lori and Linda have left to pursue other activities and we have recruited Mark, Lauren, Colin and Janet join our ranks of volunteers. This has enabled us to have holiday cover for reception and an increased number of appointments in the regular service.

We have carried out our annual customer satisfaction survey. See appendix 1.

## **7) Next Year**

Our challenge this coming year will be to cope with the increasing demand for the service, and to secure additional external funding if we are not to increase our prices again.

We may have 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:

Tim Fellows, Lyn Pettit, Joyce Smith, Birgitta Whitaker, Teresa Window, our Directors.

Rose Asaro, Victoria Freight, Georgette Laidlaw, Kim McDermott, Virginia Moore, Ann Taylor our Foot Health Practitioners/Podiatrists.

Mark Judge, Janet Forte, Lori Norman, Lyn Pettit, Joyce Smith, Lauren Watts, Birgitta Whitaker, our footcare assistants.

David Lambert, Teresa Window, Colin Whitaker 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 Lockdown1 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 post 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 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 2023**

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 |
|-----------|------|-----------------------|------|-----------|
| 76%       | 22%  | 2%                    | 0    | 0         |

2. How accessible do you find the building?

| Excellent | Good | Neither good nor poor | Poor | Very Poor |
|-----------|------|-----------------------|------|-----------|
| 76%       | 22%  | 2%                    | 0    | 0         |

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

| Excellent | Good | Neither good nor poor | Poor | Very Poor |
|-----------|------|-----------------------|------|-----------|
| 94%       | 6%   | 0                     | 0    | 0         |

4. How helpful do you find the reception staff?

| Excellent | Good | Neither good nor poor | Poor | Very Poor |
|-----------|------|-----------------------|------|-----------|
| 98%       | 2%   | 0                     | 0    | 0         |

5. How helpful do you find the footcare staff?

| Excellent | Good | Neither good nor poor | Poor | Very Poor |
|-----------|------|-----------------------|------|-----------|
| 88%       | 12%  | 0                     | 0    | 0         |

6. How would you rate the footcare you receive?

| Excellent | Good | Neither good nor poor | Poor | Very Poor |
|-----------|------|-----------------------|------|-----------|
| 86%       | 14%  | 0                     | 0    | 0         |

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

| Excellent | Good | Neither good nor poor | Poor | Very Poor |
|-----------|------|-----------------------|------|-----------|
| 90%       | 10%  | 0                     | 0    | 0         |

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

There were 25 comments.

I like to get an appointment every 6 weeks. I hope it gets back to that soon.  
Some foot care volunteers are better than others. 7-8 weeks is too Long. 6 weeks would be better but obviously it's all down to staffing.  
Card payments would be helpful as I don't carry much cash.  
Very good service!  
No improvements needed, everything I needed was done to a professional level.  
This is only my second visit, so far I have been satisfied with the clinic & staff.  
Q1 answered good as sometimes can't get appointment to suit me, but very rare.  
It is a very important service. I am very fortunate it is local. All staff have a very present manner.  
No issues.  
This is an excellent & valuable service I've never meet some a caring service with reasonable prices a real asset to the community.  
Excellent! Happy to pay more.  
Great service 😊  
No more comments – excellent service!  
Don't think you can, an excellent & very pleasant staff.  
Keep on doing what you are doing.  
Always happy with care received.  
Thank you for being able to provide this service.  
Thank you.  
Access for parking would be good.  
Perfect.  
Very satisfied with the service.  
I think you are doing very well, especially as you have been short of staff recently.  
Good to have people like Tim.  
Always find staff very helpful and charming.  
You can't improve on excellent.

There were no Poor or Very poor again this year, and very few Neither good nor poor. Parking and waiting times between appointments making up a high percentage of the comments.

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 May 2023**  
**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**

**Contents of the Financial Statements**  
**for the Year Ended 31 MAY 2023**

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## **LANCASTER FOOTCARE SERVICE**

### **Report of the Trustees** **for the Year Ended 31 MAY 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 May 2023. 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 (resigned 8.2.23)

##### **Independent Examiner**

S A Gordon  
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 ..... 13-09-23 ..... 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 of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

**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.

*SA Gordon*

S A Gordon

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

Date: *16-10-2023*

**LANCASTER FOOTCARE SERVICE****Statement of Financial Activities**  
**for the Year Ended 31 MAY 2023**

|                                    |       | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.5.23<br>Total<br>funds<br>£ | 31.5.22<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
|                                    | Notes |                            |                          |                                |                                |
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                                |                                |
| Donations and legacies             | 2     | 26                         | -                        | 26                             | 5,012                          |
| Other trading activities           | 3     | 32,337                     | -                        | 32,337                         | 24,656                         |
| Investment income                  | 4     | 38                         | -                        | 38                             | 3                              |
| <b>Total</b>                       |       | <u>32,401</u>              | <u>-</u>                 | <u>32,401</u>                  | <u>29,671</u>                  |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                                |                                |
| <b>Charitable activities</b>       | 5     |                            |                          |                                |                                |
| Foot care services                 |       | 35,424                     | -                        | 35,424                         | 34,267                         |
| Enfield Voluntary Action           |       | -                          | 1,950                    | 1,950                          | 3,050                          |
| <b>Total</b>                       |       | <u>35,424</u>              | <u>1,950</u>             | <u>37,374</u>                  | <u>37,317</u>                  |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | (3,023)                    | (1,950)                  | (4,973)                        | (7,646)                        |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                                |                                |
| Total funds brought forward        |       | 10,929                     | 1,950                    | 12,879                         | 20,525                         |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>7,906</u>               | <u>-</u>                 | <u>7,906</u>                   | <u>12,879</u>                  |

The notes form part of these financial statements

# LANCASTER FOOTCARE SERVICE

## Balance Sheet

31 MAY 2023

|  | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.5.23<br>Total<br>funds<br>£ | 31.5.22<br>Total<br>funds<br>£ |
|--|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>CURRENT ASSETS</b>                        |       |                            |                          |                                |                                |
| Debtors                                      | 8     | 137                        | -                        | 137                            | -                              |
| Cash at bank                                 |       | 13,054                     | -                        | 13,054                         | 16,190                         |
|  |       | <u>13,191</u>              | <u>-</u>                 | <u>13,191</u>                  | <u>16,190</u>                  |
| <b>CREDITORS</b>                             |       |                            |                          |                                |                                |
| Amounts falling due within one year          | 9     | (5,285)                    | -                        | (5,285)                        | (3,311)                        |
|  |       | <u>7,906</u>               | <u>-</u>                 | <u>7,906</u>                   | <u>12,879</u>                  |
| <b>NET CURRENT ASSETS</b>                    |       |                            |                          |                                |                                |
|  |       | <u>7,906</u>               | <u>-</u>                 | <u>7,906</u>                   | <u>12,879</u>                  |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                            |                          |                                |                                |
|  |       | <u>7,906</u>               | <u>-</u>                 | <u>7,906</u>                   | <u>12,879</u>                  |
| <b>NET ASSETS</b>                            |       |                            |                          |                                |                                |
|  |       | <u>7,906</u>               | <u>-</u>                 | <u>7,906</u>                   | <u>12,879</u>                  |
| <b>FUNDS</b>                                 |       |                            |                          |                                |                                |
| Unrestricted funds                           | 10    |                            |                          | 7,906                          | 10,929                         |
| Restricted funds                             |       |                            |                          | -                              | 1,950                          |
|  |       |                            |                          | <u>7,906</u>                   | <u>12,879</u>                  |
| <b>TOTAL FUNDS</b>                           |       |                            |                          |                                |                                |
|  |       |                            |                          | <u>7,906</u>                   | <u>12,879</u>                  |

The financial statements were approved by the Board of Trustees and authorised for issue on 13-09-23 and were signed on its behalf by:

  
.....  
J Smith - Trustee

## **LANCASTER FOOTCARE SERVICE**

### **Notes to the Financial Statements** **for the Year Ended 31 MAY 2023**

#### **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**

|        | 31.5.23   | 31.5.22      |
|--------|-----------|--------------|
|        | £         | £            |
| Gifts  | 26        | 12           |
| Grants | -         | 5,000        |
|        | <u>26</u> | <u>5,012</u> |

#### **3. OTHER TRADING ACTIVITIES**

|                    | 31.5.23       | 31.5.22       |
|--------------------|---------------|---------------|
|                    | £             | £             |
| Foot care services | <u>32,337</u> | <u>24,656</u> |



**LANCASTER FOOTCARE SERVICE****Notes to the Financial Statements - continued  
for the Year Ended 31 MAY 2023****4. INVESTMENT INCOME**

|                          | 31.5.23           | 31.5.22           |
|--------------------------|-------------------|-------------------|
|                          | £                 | £                 |
| Deposit account interest | 38                | 3                 |
|                          | <u>          </u> | <u>          </u> |

**5. CHARITABLE ACTIVITIES COSTS**

|                          | Direct<br>Costs<br>£ | Support<br>costs<br>£ | Totals<br>£       |
|--------------------------|----------------------|-----------------------|-------------------|
| Foot care services       | 34,644               | 780                   | 35,424            |
| Enfield Voluntary Action | 1,950                | -                     | 1,950             |
|                          | <u>          </u>    | <u>          </u>     | <u>          </u> |
|                          | 36,594               | 780                   | 37,374            |
|                          | <u>          </u>    | <u>          </u>     | <u>          </u> |

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

**Trustees' expenses**

During the year ended 31 May 2023, trustees were reimbursed the cost of travel.

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

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

# LANCASTER FOOTCARE SERVICE

## Notes to the Financial Statements - continued for the Year Ended 31 MAY 2023

### 8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|               | 31.5.23    | 31.5.22  |
|---------------|------------|----------|
|               | £          | £        |
| Other debtors | 137        | -        |
|               | <u>137</u> | <u>-</u> |

### 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                              | 31.5.23      | 31.5.22      |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Taxation and social security | 200          | 23           |
| Other creditors              | 5,085        | 3,288        |
|                              | <u>5,285</u> | <u>3,311</u> |

### 10. MOVEMENT IN FUNDS

|                                  | At 1.6.22     | Net movement in funds | At 31.5.23   |
|----------------------------------|---------------|-----------------------|--------------|
|                                  | £             | £                     | £            |
| <b>Unrestricted funds</b>        |               |                       |              |
| Income from foot care treatments | 10,929        | (3,023)               | 7,906        |
| <b>Restricted funds</b>          |               |                       |              |
| Enfield Voluntary Action         | 1,950         | (1,950)               | -            |
| <b>TOTAL FUNDS</b>               | <u>12,879</u> | <u>(4,973)</u>        | <u>7,906</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 | 32,401             | (35,424)           | (3,023)           |
| <b>Restricted funds</b>          |                    |                    |                   |
| Enfield Voluntary Action         | -                  | (1,950)            | (1,950)           |
| <b>TOTAL FUNDS</b>               | <u>32,401</u>      | <u>(37,374)</u>    | <u>(4,973)</u>    |

## LANCASTER FOOTCARE SERVICE

### Notes to the Financial Statements - continued for the Year Ended 31 MAY 2023

#### 10. MOVEMENT IN FUNDS - continued

##### Comparatives for movement in funds

|                                  | At 1.6.21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.5.22<br>£ |
|----------------------------------|----------------|----------------------------------|--------------------|
| <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              |
| <b>TOTAL FUNDS</b>               | <u>20,525</u>  | <u>(7,646)</u>                   | <u>12,879</u>      |

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

|                                  | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|----------------------------------|----------------------------|----------------------------|---------------------------|
| <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                     |
| <b>TOTAL FUNDS</b>               | <u>29,671</u>              | <u>(37,317)</u>            | <u>(7,646)</u>            |

##### Restricted Fund

During the year ended 31 May 2022 a Health Champions Grant was obtained from Enfield Voluntary Action. The grant funds were used to enable all customers receiving foot care treatment to be screened for undiagnosed or uncontrolled diabetes.

#### 11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2023.



**LANCASTER FOOTCARE SERVICE****Detailed Statement of Financial Activities**  
**for the Year Ended 31 MAY 2023**

|                                     | 31.5.23<br>£ | 31.5.22<br>£ |
|-------------------------------------|--------------|--------------|
| <b>INCOME AND ENDOWMENTS</b>        |              |              |
| <b>Donations and legacies</b>       |              |              |
| Gifts                               | 26           | 12           |
| Grants                              | -            | 5,000        |
|                                     | <hr/>        | <hr/>        |
|                                     | 26           | 5,012        |
| <br><b>Other trading activities</b> |              |              |
| Foot care services                  | 32,337       | 24,656       |
| <br><b>Investment income</b>        |              |              |
| Deposit account interest            | 38           | 3            |
|                                     | <hr/>        | <hr/>        |
| <b>Total incoming resources</b>     | 32,401       | 29,671       |
| <br><b>EXPENDITURE</b>              |              |              |
| <b>Charitable activities</b>        |              |              |
| Wages                               | 8,000        | 7,000        |
| Instruments and consumables         | 1,983        | 6,129        |
| Insurance                           | 479          | 547          |
| Electricity & autoclave costs       | 4,650        | 2,722        |
| Telephone                           | 394          | 350          |
| Postage and stationery              | 54           | 136          |
| Room and locker hire                | 8,740        | 9,221        |
| Sundries                            | 216          | -            |
| Refreshments                        | 1,455        | 1,117        |
| Travelling                          | 574          | 617          |
| Fees payable                        | 10,049       | 8,698        |
|                                     | <hr/>        | <hr/>        |
|                                     | 36,594       | 36,537       |
| <br><b>Support costs</b>            |              |              |
| <b>Governance costs</b>             |              |              |
| Accountancy                         | 780          | 780          |
|                                     | <hr/>        | <hr/>        |
| <b>Total resources expended</b>     | 37,374       | 37,317       |
|                                     | <hr/>        | <hr/>        |
| <b>Net expenditure</b>              | (4,973)      | (7,646)      |
|                                     | <hr/>        | <hr/>        |

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 2023**  
**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**

**Contents of the Financial Statements**  
**for the Year Ended 31 MAY 2023**

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## **LANCASTER FOOTCARE SERVICE**

### **Report of the Trustees** **for the Year Ended 31 MAY 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 May 2023. 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 (resigned 8.2.23)

##### **Independent Examiner**

S A Gordon  
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 ..... 13-09-23 ..... 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 of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

**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.

*SA Gordon*

S A Gordon

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

Date: 16-10-2023

**LANCASTER FOOTCARE SERVICE****Statement of Financial Activities**  
**for the Year Ended 31 MAY 2023**

|                                    |       | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.5.23<br>Total<br>funds<br>£ | 31.5.22<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
|                                    | Notes |                            |                          |                                |                                |
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                                |                                |
| Donations and legacies             | 2     | 26                         | -                        | 26                             | 5,012                          |
| Other trading activities           | 3     | 32,337                     | -                        | 32,337                         | 24,656                         |
| Investment income                  | 4     | 38                         | -                        | 38                             | 3                              |
| <b>Total</b>                       |       | <u>32,401</u>              | <u>-</u>                 | <u>32,401</u>                  | <u>29,671</u>                  |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                                |                                |
| <b>Charitable activities</b>       | 5     |                            |                          |                                |                                |
| Foot care services                 |       | 35,424                     | -                        | 35,424                         | 34,267                         |
| Enfield Voluntary Action           |       | -                          | 1,950                    | 1,950                          | 3,050                          |
| <b>Total</b>                       |       | <u>35,424</u>              | <u>1,950</u>             | <u>37,374</u>                  | <u>37,317</u>                  |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | (3,023)                    | (1,950)                  | (4,973)                        | (7,646)                        |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                                |                                |
| Total funds brought forward        |       | 10,929                     | 1,950                    | 12,879                         | 20,525                         |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>7,906</u>               | <u>-</u>                 | <u>7,906</u>                   | <u>12,879</u>                  |

The notes form part of these financial statements

# LANCASTER FOOTCARE SERVICE

## Balance Sheet

31 MAY 2023

|  | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.5.23<br>Total<br>funds<br>£ | 31.5.22<br>Total<br>funds<br>£ |
|--|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>CURRENT ASSETS</b>                        |       |                            |                          |                                |                                |
| Debtors                                      | 8     | 137                        | -                        | 137                            | -                              |
| Cash at bank                                 |       | 13,054                     | -                        | 13,054                         | 16,190                         |
|  |       | <u>13,191</u>              | <u>-</u>                 | <u>13,191</u>                  | <u>16,190</u>                  |
| <b>CREDITORS</b>                             |       |                            |                          |                                |                                |
| Amounts falling due within one year          | 9     | (5,285)                    | -                        | (5,285)                        | (3,311)                        |
|  |       | <u>7,906</u>               | <u>-</u>                 | <u>7,906</u>                   | <u>12,879</u>                  |
| <b>NET CURRENT ASSETS</b>                    |       |                            |                          |                                |                                |
|  |       | <u>7,906</u>               | <u>-</u>                 | <u>7,906</u>                   | <u>12,879</u>                  |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                            |                          |                                |                                |
|  |       | <u>7,906</u>               | <u>-</u>                 | <u>7,906</u>                   | <u>12,879</u>                  |
| <b>NET ASSETS</b>                            |       |                            |                          |                                |                                |
|  |       | <u>7,906</u>               | <u>-</u>                 | <u>7,906</u>                   | <u>12,879</u>                  |
| <b>FUNDS</b>                                 |       |                            |                          |                                |                                |
| Unrestricted funds                           | 10    |                            |                          | 7,906                          | 10,929                         |
| Restricted funds                             |       |                            |                          | -                              | 1,950                          |
|  |       |                            |                          | <u>7,906</u>                   | <u>12,879</u>                  |
| <b>TOTAL FUNDS</b>                           |       |                            |                          |                                |                                |
|  |       |                            |                          | <u>7,906</u>                   | <u>12,879</u>                  |

The financial statements were approved by the Board of Trustees and authorised for issue on 13-09-23 and were signed on its behalf by:

  
.....  
J Smith - Trustee



## **LANCASTER FOOTCARE SERVICE**

### **Notes to the Financial Statements** **for the Year Ended 31 MAY 2023**

#### **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**

|        | 31.5.23   | 31.5.22      |
|--------|-----------|--------------|
|        | £         | £            |
| Gifts  | 26        | 12           |
| Grants | -         | 5,000        |
|        | <u>26</u> | <u>5,012</u> |

#### **3. OTHER TRADING ACTIVITIES**

|                    | 31.5.23       | 31.5.22       |
|--------------------|---------------|---------------|
|                    | £             | £             |
| Foot care services | <u>32,337</u> | <u>24,656</u> |



**LANCASTER FOOTCARE SERVICE****Notes to the Financial Statements - continued  
for the Year Ended 31 MAY 2023****4. INVESTMENT INCOME**

|                          | 31.5.23           | 31.5.22           |
|--------------------------|-------------------|-------------------|
|                          | £                 | £                 |
| Deposit account interest | 38                | 3                 |
|                          | <u>          </u> | <u>          </u> |

**5. CHARITABLE ACTIVITIES COSTS**

|                          | Direct<br>Costs<br>£ | Support<br>costs<br>£ | Totals<br>£       |
|--------------------------|----------------------|-----------------------|-------------------|
| Foot care services       | 34,644               | 780                   | 35,424            |
| Enfield Voluntary Action | 1,950                | -                     | 1,950             |
|                          | <u>          </u>    | <u>          </u>     | <u>          </u> |
|                          | 36,594               | 780                   | 37,374            |
|                          | <u>          </u>    | <u>          </u>     | <u>          </u> |

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

**Trustees' expenses**

During the year ended 31 May 2023, trustees were reimbursed the cost of travel.

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

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

# LANCASTER FOOTCARE SERVICE

## Notes to the Financial Statements - continued for the Year Ended 31 MAY 2023

### 8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|               | 31.5.23    | 31.5.22  |
|---------------|------------|----------|
|               | £          | £        |
| Other debtors | 137        | -        |
|               | <u>137</u> | <u>-</u> |

### 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                              | 31.5.23      | 31.5.22      |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Taxation and social security | 200          | 23           |
| Other creditors              | 5,085        | 3,288        |
|                              | <u>5,285</u> | <u>3,311</u> |

### 10. MOVEMENT IN FUNDS

|                                  | At 1.6.22     | Net movement in funds | At 31.5.23   |
|----------------------------------|---------------|-----------------------|--------------|
|                                  | £             | £                     | £            |
| <b>Unrestricted funds</b>        |               |                       |              |
| Income from foot care treatments | 10,929        | (3,023)               | 7,906        |
| <b>Restricted funds</b>          |               |                       |              |
| Enfield Voluntary Action         | 1,950         | (1,950)               | -            |
| <b>TOTAL FUNDS</b>               | <u>12,879</u> | <u>(4,973)</u>        | <u>7,906</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 | 32,401             | (35,424)           | (3,023)           |
| <b>Restricted funds</b>          |                    |                    |                   |
| Enfield Voluntary Action         | -                  | (1,950)            | (1,950)           |
| <b>TOTAL FUNDS</b>               | <u>32,401</u>      | <u>(37,374)</u>    | <u>(4,973)</u>    |

## LANCASTER FOOTCARE SERVICE

### Notes to the Financial Statements - continued for the Year Ended 31 MAY 2023

#### 10. MOVEMENT IN FUNDS - continued

##### Comparatives for movement in funds

|                                  | At 1.6.21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.5.22<br>£ |
|----------------------------------|----------------|----------------------------------|--------------------|
| <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              |
| <b>TOTAL FUNDS</b>               | <u>20,525</u>  | <u>(7,646)</u>                   | <u>12,879</u>      |

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

|                                  | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|----------------------------------|----------------------------|----------------------------|---------------------------|
| <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                     |
| <b>TOTAL FUNDS</b>               | <u>29,671</u>              | <u>(37,317)</u>            | <u>(7,646)</u>            |

##### Restricted Fund

During the year ended 31 May 2022 a Health Champions Grant was obtained from Enfield Voluntary Action. The grant funds were used to enable all customers receiving foot care treatment to be screened for undiagnosed or uncontrolled diabetes.

#### 11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2023.

**LANCASTER FOOTCARE SERVICE****Detailed Statement of Financial Activities**  
**for the Year Ended 31 MAY 2023**

|                                     | 31.5.23<br>£ | 31.5.22<br>£ |
|-------------------------------------|--------------|--------------|
| <b>INCOME AND ENDOWMENTS</b>        |              |              |
| <b>Donations and legacies</b>       |              |              |
| Gifts                               | 26           | 12           |
| Grants                              | -            | 5,000        |
|                                     | <hr/>        | <hr/>        |
|                                     | 26           | 5,012        |
| <br><b>Other trading activities</b> |              |              |
| Foot care services                  | 32,337       | 24,656       |
| <br><b>Investment income</b>        |              |              |
| Deposit account interest            | 38           | 3            |
|                                     | <hr/>        | <hr/>        |
| <b>Total incoming resources</b>     | 32,401       | 29,671       |
| <br><b>EXPENDITURE</b>              |              |              |
| <b>Charitable activities</b>        |              |              |
| Wages                               | 8,000        | 7,000        |
| Instruments and consumables         | 1,983        | 6,129        |
| Insurance                           | 479          | 547          |
| Electricity & autoclave costs       | 4,650        | 2,722        |
| Telephone                           | 394          | 350          |
| Postage and stationery              | 54           | 136          |
| Room and locker hire                | 8,740        | 9,221        |
| Sundries                            | 216          | -            |
| Refreshments                        | 1,455        | 1,117        |
| Travelling                          | 574          | 617          |
| Fees payable                        | 10,049       | 8,698        |
|                                     | <hr/>        | <hr/>        |
|                                     | 36,594       | 36,537       |
| <br><b>Support costs</b>            |              |              |
| <br><b>Governance costs</b>         |              |              |
| Accountancy                         | 780          | 780          |
|                                     | <hr/>        | <hr/>        |
| <b>Total resources expended</b>     | 37,374       | 37,317       |
|                                     | <hr/>        | <hr/>        |
| <b>Net expenditure</b>              | (4,973)      | (7,646)      |
|                                     | <hr/>        | <hr/>        |

This page does not form part of the statutory financial statements