



Lancaster Footcare Service

Annual Report

June 23 – May 24

London ♦ Catalyst



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

Charity Trustees

Tim Fellows
Lyn Pettit
Joyce Smith
Birgitta Whitaker
Teresa Window

2) Management Committee Members

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

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 £20.00 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 £30.00.

4) Achievements and Performance

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

We now have over 425 service users and facilitated 1,726 appointments this year, an increase of 275 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 obtained two grants that have helped toward our goal of financial stability.

1. London Catalyst awarded us a grant of £1,200 towards our running cost, we used this money purchase equipment from our main supplier Chiropody Express.
2. Old Enfield Charitable Trust awarded us a grant of £2,379 this was to enable us to purchase a replacement autoclave machine as our old one had reached the end of its serviceable life.

Even with this additional funding we made a loss of £3,772 this year.

Throughout most of the year the regular service was £15.00 and the enhanced service was £25.00 and initial appointments £30.00. We had to increase all these charges by £5.00 on 1st May due to increasing losses. We anticipate that this, with the assistance of some grant funding, will bring us back into a sustainable financial position. Tim will continue to seek external funding.

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 four funding applications two of which were successful.

6) This Year

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

Sadly, this year Lyn partially retired after many years with the service. She was one of our founding members, she has however continued to undertake autoclaving of instruments for us for which we are very grateful.

During this year Mark, Janet, Lauren and David have left to pursue other activities and we have recruited Fad, Doris, Magdalena and Pam to our ranks of volunteers. When all have completed their training, this will give us the increased capacity that we require.

In January of this year, we had to close the books to new clients due to capacity issues. Now, as the new volunteers are completing their training and getting up to speed, we have been able to take on a couple of new clients each week and the future of the organisation is looking more secure.

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.

8) Conclusion

We have had a reasonably successful year, 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, Kim McDermott, Virginia Moore our Foot Health Practitioners/Podiatrists.

Doris Arnold, Janet Forte, Mark Judge, Magdalena Pegal, Lyn Pettit, Joyce Smith, Birgitta Whitaker, Fad Yesildal our footcare assistants.

David Lambert, Pam Bremner, Teresa Window, Colin Whitaker our receptionists. Steven Gordon and Aswin Shah of 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.

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. 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 our 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 2024

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
70%	30%	0%	0%	0%

2. How accessible do you find the building?

Excellent	Good	Neither good nor poor	Poor	Very Poor
74%	26%	0%	0%	0%

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

Excellent	Good	Neither good nor poor	Poor	Very Poor
100%	0%	0%	0%	0%

4. How helpful do you find the reception staff?

Excellent	Good	Neither good nor poor	Poor	Very Poor
100%	0%	0%	0%	0%

5. How helpful do you find the footcare staff?

Excellent	Good	Neither good nor poor	Poor	Very Poor
84%	16%	0%	0%	0%

6. How would you rate the footcare you receive?

Excellent	Good	Neither good nor poor	Poor	Very Poor
84%	16%	0%	0%	0%

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

Excellent	Good	Neither good nor poor	Poor	Very Poor
80%	20%	0%	0%	0%

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

There were 28 comments.

- The use of the drill is sometimes helpful. I gather that more up-to-date equipment may be required.
- Parking is quite difficult. No parking spaces available directly outside the building on most of our visits. Very friendly, calm atmosphere and service very reassuring.
- Parking can be a problem. Staff have a kind and helpful attitude!
- Been coming here a long time – approaching my 90th birthday.
- I have been bringing my husband for a long time and the care is really excellent. Many thanks to all.
- Cannot fault the service and friendly atmosphere.
- Only to continue what you are doing, and expand when possible. Thank you.
- Would like quicker appointments – toenails grow quickly.
- Excellent – The staff offer a great service in a most sociable atmosphere.
- Very helpful and committed staff.
- Staff are friendly and Tim is always a happy soul!!
- Good service for texting me not using the phone.
- Friendly, comforting & most welcoming and very helpful in all aspects.
- Bit concerned about steep rise in costs!
- All staff are wonderful.
- All staff are a pleasure to meet.
- Very satisfied with service.
- Very good service staff very welcoming and helpful.
- No improvement necessary! Thank you.
- Possibly shorten waiting time. But not if it makes service suffer. Well happy, many thanks.
- You are doing a great job.
- Very friendly and understanding staff.
- Communication and service excellent. No improvement needed.
- It is an excellent service.
- It is an excellent service. Very well organised by all involved.
- I have had excellent care at the centre.
- It is good value but becoming less affordable due to circumstances.
- I find all the staff very friendly.

There weren't any Neither good nor poor, Poor or Very poor this year. Parking and waiting times between appointments making up a high percentage of the comments with a couple about the increased cost.

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2024
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 2024

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LANCASTER FOOTCARE SERVICE

Report of the Trustees **for the Year Ended 31 MAY 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 May 2024. 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

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 on11.09.24..... 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 2024.

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: *18-10-2024*

LANCASTER FOOTCARE SERVICE**Statement of Financial Activities**
for the Year Ended 31 MAY 2024

		Unrestricted funds £	Restricted funds £	31.5.24 Total funds £	31.5.23 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	3,897	3,897	26
Other trading activities	3	37,899	-	37,899	32,337
Investment income	4	87	-	87	38
Total		<u>37,986</u>	<u>3,897</u>	<u>41,883</u>	<u>32,401</u>
EXPENDITURE ON					
Charitable activities	5				
Foot care services		41,758	-	41,758	35,424
Enfield Voluntary Action		-	-	-	1,950
London Catalyst		-	1,500	1,500	-
Old Enfield Charitable Trust		-	2,397	2,397	-
Total		<u>41,758</u>	<u>3,897</u>	<u>45,655</u>	<u>37,374</u>
NET INCOME/(EXPENDITURE)		(3,772)	-	(3,772)	(4,973)
RECONCILIATION OF FUNDS					
Total funds brought forward		7,906	-	7,906	12,879
TOTAL FUNDS CARRIED FORWARD		<u>4,134</u>	<u>-</u>	<u>4,134</u>	<u>7,906</u>

The notes form part of these financial statements

LANCASTER FOOTCARE SERVICE

Balance Sheet

31 MAY 2024

	Notes	Unrestricted funds £	Restricted funds £	31.5.24 Total funds £	31.5.23 Total funds £
CURRENT ASSETS					
Debtors	8	74	-	74	137
Cash at bank		7,498	-	7,498	13,054
		<u>7,572</u>	<u>-</u>	<u>7,572</u>	<u>13,191</u>
CREDITORS					
Amounts falling due within one year	9	(3,438)	-	(3,438)	(5,285)
		<u>4,134</u>	<u>-</u>	<u>4,134</u>	<u>7,906</u>
NET CURRENT ASSETS					
		<u>4,134</u>	<u>-</u>	<u>4,134</u>	<u>7,906</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>4,134</u>	<u>-</u>	<u>4,134</u>	<u>7,906</u>
NET ASSETS					
		<u>4,134</u>	<u>-</u>	<u>4,134</u>	<u>7,906</u>
FUNDS	10				
Unrestricted funds				4,134	7,906
TOTAL FUNDS				<u>4,134</u>	<u>7,906</u>

The financial statements were approved by the Board of Trustees and authorised for issue on11.09.24..... and were signed on its behalf by:



J Smith - Trustee

LANCASTER FOOTCARE SERVICE

Notes to the Financial Statements **for the Year Ended 31 MAY 2024**

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

	31.5.24	31.5.23
	£	£
Gifts	-	26
Grants	3,897	-
	<u>3,897</u>	<u>26</u>

Grants received, included in the above, are as follows:

	31.5.24	31.5.23
	£	£
London Catalyst	1,500	-
Old Enfield Charitable Trust	2,397	-
	<u>3,897</u>	<u>-</u>

LANCASTER FOOTCARE SERVICE**Notes to the Financial Statements - continued
for the Year Ended 31 MAY 2024****3. OTHER TRADING ACTIVITIES**

	31.5.24	31.5.23
	£	£
Foot care services	<u>37,899</u>	<u>32,337</u>

4. INVESTMENT INCOME

	31.5.24	31.5.23
	£	£
Deposit account interest	<u>87</u>	<u>38</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Foot care services	40,948	810	41,758
London Catalyst	1,500	-	1,500
Old Enfield Charitable Trust	<u>2,397</u>	<u>-</u>	<u>2,397</u>
	<u>44,845</u>	<u>810</u>	<u>45,655</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2024 nor for the year ended 31 May 2023.

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 funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	26	-	26
Other trading activities	32,337	-	32,337
Investment income	<u>38</u>	<u>-</u>	<u>38</u>
Total	<u>32,401</u>	<u>-</u>	<u>32,401</u>
EXPENDITURE ON			
Charitable activities			
Foot care services	35,424	-	35,424
Enfield Voluntary Action	<u>-</u>	<u>1,950</u>	<u>1,950</u>
Total	<u>35,424</u>	<u>1,950</u>	<u>37,374</u>
NET INCOME/(EXPENDITURE)	(3,023)	(1,950)	(4,973)
RECONCILIATION OF FUNDS			
Total funds brought forward	10,929	1,950	12,879

LANCASTER FOOTCARE SERVICE

Notes to the Financial Statements - continued for the Year Ended 31 MAY 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>7,906</u>	<u>-</u>	<u>7,906</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.24 £	31.5.23 £
Other debtors	<u>74</u>	<u>137</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.24 £	31.5.23 £
Taxation and social security	252	200
Other creditors	<u>3,186</u>	<u>5,085</u>
	<u>3,438</u>	<u>5,285</u>

10. MOVEMENT IN FUNDS

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
General fund	7,906	(3,772)	4,134
TOTAL FUNDS	<u>7,906</u>	<u>(3,772)</u>	<u>4,134</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,986	(41,758)	(3,772)
Restricted funds			
Old Enfield Charitable Trust	2,397	(2,397)	-
London Catalyst	<u>1,500</u>	<u>(1,500)</u>	<u>-</u>
	<u>3,897</u>	<u>(3,897)</u>	<u>-</u>
TOTAL FUNDS	<u>41,883</u>	<u>(45,655)</u>	<u>(3,772)</u>

LANCASTER FOOTCARE SERVICE

Notes to the Financial Statements - continued for the Year Ended 31 MAY 2024

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Income from foot care treatments	32,401	(35,424)	(3,023)
Restricted funds			
Enfield Voluntary Action	-	(1,950)	(1,950)
TOTAL FUNDS	<u>32,401</u>	<u>(37,374)</u>	<u>(4,973)</u>

Restricted Funds

1) During the year, London Catalyst gave a grant of £1,500 to celebrate their 150th anniversary. The grant funds were used to purchase instruments and disposables.

2) During the year, Old Enfield Charitable Trust gave a grant of £2,397 to purchase and install a new autoclave machine which is used for sterilisation of instruments.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2024.

LANCASTER FOOTCARE SERVICE**Detailed Statement of Financial Activities
for the Year Ended 31 MAY 2024**

	31.5.24 £	31.5.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	26
Grants	3,897	-
	<u>3,897</u>	<u>26</u>
Other trading activities		
Foot care services	37,899	32,337
Investment income		
Deposit account interest	87	38
	<u>41,883</u>	<u>32,401</u>
Total incoming resources		
EXPENDITURE		
Charitable activities		
Wages	11,800	8,000
Instruments and consumables	4,886	1,983
Insurance	352	479
Electricity & autoclave costs	5,079	4,650
Telephone	524	394
Postage and stationery	49	54
Room and locker hire	6,735	8,740
Sundries	-	216
Refreshments	1,382	1,455
Travelling	388	574
Fees payable	13,480	10,049
Advertising and publicity	170	-
	<u>44,845</u>	<u>36,594</u>
Support costs		
Governance costs		
Accountancy	810	780
	<u>45,655</u>	<u>37,374</u>
Total resources expended		
Net expenditure	<u>(3,772)</u>	<u>(4,973)</u>

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 2024
for
LANCASTER FOOTCARE SERVICE

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LANCASTER FOOTCARE SERVICE

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STATUS

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Objectives and aims

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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

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 on11.09.24..... 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 2024.

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
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Potters Bar
Hertfordshire
EN6 1BW

Date: *18-10-2024*

LANCASTER FOOTCARE SERVICE**Statement of Financial Activities**
for the Year Ended 31 MAY 2024

		Unrestricted funds £	Restricted funds £	31.5.24 Total funds £	31.5.23 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
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 EXPENDITURE ON					
Charitable activities	5				
Foot care services		41,758	-	41,758	35,424
Enfield Voluntary Action		-	-	-	1,950
London Catalyst		-	1,500	1,500	-
Old Enfield Charitable Trust		-	2,397	2,397	-
Total		<u>41,758</u>	<u>3,897</u>	<u>45,655</u>	<u>37,374</u>
 NET INCOME/(EXPENDITURE)		 (3,772)	 -	 (3,772)	 (4,973)
 RECONCILIATION OF FUNDS					
Total funds brought forward		7,906	-	7,906	12,879
 TOTAL FUNDS CARRIED FORWARD		 <u>4,134</u>	 <u>-</u>	 <u>4,134</u>	 <u>7,906</u>

The notes form part of these financial statements

LANCASTER FOOTCARE SERVICE

Balance Sheet

31 MAY 2024

	Notes	Unrestricted funds £	Restricted funds £	31.5.24 Total funds £	31.5.23 Total funds £
CURRENT ASSETS					
Debtors	8	74	-	74	137
Cash at bank		7,498	-	7,498	13,054
		<u>7,572</u>	<u>-</u>	<u>7,572</u>	<u>13,191</u>
CREDITORS					
Amounts falling due within one year	9	(3,438)	-	(3,438)	(5,285)
		<u>4,134</u>	<u>-</u>	<u>4,134</u>	<u>7,906</u>
NET CURRENT ASSETS					
		<u>4,134</u>	<u>-</u>	<u>4,134</u>	<u>7,906</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>4,134</u>	<u>-</u>	<u>4,134</u>	<u>7,906</u>
NET ASSETS					
		<u>4,134</u>	<u>-</u>	<u>4,134</u>	<u>7,906</u>
FUNDS	10				
Unrestricted funds				4,134	7,906
TOTAL FUNDS				<u>4,134</u>	<u>7,906</u>

The financial statements were approved by the Board of Trustees and authorised for issue on11.09.24..... and were signed on its behalf by:



J Smith - Trustee

LANCASTER FOOTCARE SERVICE

Notes to the Financial Statements **for the Year Ended 31 MAY 2024**

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

	31.5.24	31.5.23
	£	£
Gifts	-	26
Grants	3,897	-
	<u>3,897</u>	<u>26</u>

Grants received, included in the above, are as follows:

	31.5.24	31.5.23
	£	£
London Catalyst	1,500	-
Old Enfield Charitable Trust	2,397	-
	<u>3,897</u>	<u>-</u>

LANCASTER FOOTCARE SERVICE**Notes to the Financial Statements - continued
for the Year Ended 31 MAY 2024****3. OTHER TRADING ACTIVITIES**

	31.5.24	31.5.23
	£	£
Foot care services	<u>37,899</u>	<u>32,337</u>

4. INVESTMENT INCOME

	31.5.24	31.5.23
	£	£
Deposit account interest	<u>87</u>	<u>38</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Foot care services	40,948	810	41,758
London Catalyst	1,500	-	1,500
Old Enfield Charitable Trust	<u>2,397</u>	<u>-</u>	<u>2,397</u>
	<u>44,845</u>	<u>810</u>	<u>45,655</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2024 nor for the year ended 31 May 2023.

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 funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	26	-	26
Other trading activities	32,337	-	32,337
Investment income	<u>38</u>	<u>-</u>	<u>38</u>
Total	<u>32,401</u>	<u>-</u>	<u>32,401</u>
EXPENDITURE ON			
Charitable activities			
Foot care services	35,424	-	35,424
Enfield Voluntary Action	<u>-</u>	<u>1,950</u>	<u>1,950</u>
Total	<u>35,424</u>	<u>1,950</u>	<u>37,374</u>
NET INCOME/(EXPENDITURE)	(3,023)	(1,950)	(4,973)
RECONCILIATION OF FUNDS			
Total funds brought forward	10,929	1,950	12,879

LANCASTER FOOTCARE SERVICE**Notes to the Financial Statements - continued
for the Year Ended 31 MAY 2024****7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>7,906</u>	<u>-</u>	<u>7,906</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.24 £	31.5.23 £
Other debtors	<u>74</u>	<u>137</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.24 £	31.5.23 £
Taxation and social security	252	200
Other creditors	<u>3,186</u>	<u>5,085</u>
	<u>3,438</u>	<u>5,285</u>

10. MOVEMENT IN FUNDS

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
General fund	7,906	(3,772)	4,134
TOTAL FUNDS	<u>7,906</u>	<u>(3,772)</u>	<u>4,134</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,986	(41,758)	(3,772)
Restricted funds			
Old Enfield Charitable Trust	2,397	(2,397)	-
London Catalyst	<u>1,500</u>	<u>(1,500)</u>	<u>-</u>
	<u>3,897</u>	<u>(3,897)</u>	<u>-</u>
TOTAL FUNDS	<u>41,883</u>	<u>(45,655)</u>	<u>(3,772)</u>

LANCASTER FOOTCARE SERVICE

Notes to the Financial Statements - continued for the Year Ended 31 MAY 2024

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Income from foot care treatments	32,401	(35,424)	(3,023)
Restricted funds			
Enfield Voluntary Action	-	(1,950)	(1,950)
TOTAL FUNDS	<u>32,401</u>	<u>(37,374)</u>	<u>(4,973)</u>

Restricted Funds

1) During the year, London Catalyst gave a grant of £1,500 to celebrate their 150th anniversary. The grant funds were used to purchase instruments and disposables.

2) During the year, Old Enfield Charitable Trust gave a grant of £2,397 to purchase and install a new autoclave machine which is used for sterilisation of instruments.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2024.

LANCASTER FOOTCARE SERVICE**Detailed Statement of Financial Activities
for the Year Ended 31 MAY 2024**

	31.5.24 £	31.5.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	26
Grants	3,897	-
	<u>3,897</u>	<u>26</u>
Other trading activities		
Foot care services	37,899	32,337
Investment income		
Deposit account interest	87	38
	<u>87</u>	<u>38</u>
Total incoming resources	<u>41,883</u>	<u>32,401</u>
EXPENDITURE		
Charitable activities		
Wages	11,800	8,000
Instruments and consumables	4,886	1,983
Insurance	352	479
Electricity & autoclave costs	5,079	4,650
Telephone	524	394
Postage and stationery	49	54
Room and locker hire	6,735	8,740
Sundries	-	216
Refreshments	1,382	1,455
Travelling	388	574
Fees payable	13,480	10,049
Advertising and publicity	170	-
	<u>44,845</u>	<u>36,594</u>
Support costs		
Governance costs		
Accountancy	810	780
	<u>810</u>	<u>780</u>
Total resources expended	<u>45,655</u>	<u>37,374</u>
Net expenditure	<u>(3,772)</u>	<u>(4,973)</u>

This page does not form part of the statutory financial statements