



Lancaster Footcare Service

Annual Report

June 24 – May 25



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
Joyce Smith
Birgitta Whitaker
Colin Whitaker
Teresa Window

2) Management Committee Members

Joyce Smith - Chair
Tim Fellows – CEO & Treasurer
Birgitta Whitaker
Colin 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 care for their own feet at a cost of £20.00 or if they require a more comprehensive foot care service (i.e. for ingrowing toenails, corns, calluses or other foot care issues) we offer the enhanced service for the low price of £30.00. These fees have remained the same since April 2024.

4) Achievements and Performance

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

We now have 601 service users and facilitated 1,992 appointments this year, an increase of 266 appointments 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 one grant that has helped toward our goal of financial stability.

National Lottery Awards for All – This was a two-year grant:

Year 1

Instruments and disposables - £4,280

Autoclave servicing and energy costs - £1,000

Room Hire £25 x 3 (rooms) x 47 (weeks) = £3,525

Year 2

Instruments and disposables - £2,000

Autoclave servicing and energy costs - £1,000

Room Hire £25 x 3 (rooms) x 47 (weeks) = £3,525

Total - £15,330

Without this additional funding we would have made a loss of £4,882.36 this year.

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 submitted one funding applications which was 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 completely retired. Her autoclave has been relocated to Tim's home so the task of autoclaving of instruments is now shared between Bridget and Tim for which we are very grateful.

During this year only one volunteer has left, and we have recruited Thoulla to our ranks of volunteers. It was great news to hear that Fad has qualified as a Foot Health Practitioner and will be starting in a paid capacity in September. We continue to advertise for more volunteers to give us the increased capacity that we require.

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 any additional external funding required to avoid having to increase our fees.

8) Conclusion

We have had a very successful year, and the service continued to build on our reputation.

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

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

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

Doris Arnold, Thoulla Neocleous, Magdalena Pegal, Joyce Smith, Birgitta Whitaker, Fad Yesildal our foot care assistants.

Pam Bremner, Colin Whitaker, Teresa Window 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 minors.

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 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 2025

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 2025
for
LANCASTER FOOTCARE SERVICE

BBK Partnership Limited
Chartered Accountants
Suite 2C, Brosnan House
175 Darkes Lane
Potters Bar
Hertfordshire
EN6 1BW

LANCASTER FOOTCARE SERVICE

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LANCASTER FOOTCARE SERVICE

Report of the Trustees **for the Year Ended 31 MAY 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 May 2025. 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

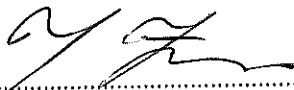
Trustees

T Fellows
J Smith
L Pettit (resigned 11.9.24)
B Whitaker
T Window
Colin Whitaker (appointed 11.9.24)

Independent Examiner

S A Gordon
BBK Partnership Limited
Chartered Accountants
Suite 2C, Brosnan House
175 Darkes Lane
Potters Bar
Hertfordshire
EN6 1BW

Approved by order of the board of trustees on 17-09-25 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 2025.

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

BBK Partnership Limited
Chartered Accountants
Suite 2C, Brosnan House
175 Darkes Lane
Potters Bar
Hertfordshire
EN6 1BW

Date: *07-11-2025*

LANCASTER FOOTCARE SERVICE**Statement of Financial Activities**
for the Year Ended 31 MAY 2025

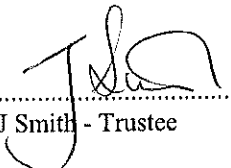
	Notes	Unrestricted funds £	Restricted funds £	31.5.25 Total funds £	31.5.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	15,330	15,330	3,897
Other trading activities	3	50,751	-	50,751	37,899
Investment income	4	147	-	147	87
Total		<u>50,898</u>	<u>15,330</u>	<u>66,228</u>	<u>41,883</u>
EXPENDITURE ON					
Charitable activities	5				
Lottery grant		-	7,847	7,847	-
Foot care services		47,983	-	47,983	41,758
London Catalyst		-	-	-	1,500
Old Enfield Charitable Trust		-	-	-	2,397
Total		<u>47,983</u>	<u>7,847</u>	<u>55,830</u>	<u>45,655</u>
NET INCOME/(EXPENDITURE)		2,915	7,483	10,398	(3,772)
RECONCILIATION OF FUNDS					
Total funds brought forward		4,134	-	4,134	7,906
TOTAL FUNDS CARRIED FORWARD		<u>7,049</u>	<u>7,483</u>	<u>14,532</u>	<u>4,134</u>

The notes form part of these financial statements

LANCASTER FOOTCARE SERVICE**Balance Sheet**
31 MAY 2025

	Notes	Unrestricted funds £	Restricted funds £	31.5.25 Total funds £	31.5.24 Total funds £
CURRENT ASSETS					
Debtors	8	47	-	47	74
Cash at bank		10,363	7,483	17,846	7,498
		<u>10,410</u>	<u>7,483</u>	<u>17,893</u>	<u>7,572</u>
CREDITORS					
Amounts falling due within one year	9	(3,361)	-	(3,361)	(3,438)
		<u>7,049</u>	<u>7,483</u>	<u>14,532</u>	<u>4,134</u>
NET CURRENT ASSETS					
		<u>7,049</u>	<u>7,483</u>	<u>14,532</u>	<u>4,134</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>7,049</u>	<u>7,483</u>	<u>14,532</u>	<u>4,134</u>
NET ASSETS		<u>7,049</u>	<u>7,483</u>	<u>14,532</u>	<u>4,134</u>
FUNDS	10				
Unrestricted funds				7,049	4,134
Restricted funds				7,483	-
TOTAL FUNDS				<u>14,532</u>	<u>4,134</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17.09.2025 and were signed on its behalf by:


J Smith - Trustee

LANCASTER FOOTCARE SERVICE

Notes to the Financial Statements **for the Year Ended 31 MAY 2025**

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

	31.5.25	31.5.24
	£	£
Grants	-	3,897
Big Lottery Grant	15,330	-
	<u>15,330</u>	<u>3,897</u>

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

	31.5.25	31.5.24
	£	£
London Catalyst	-	1,500
Old Enfield Charitable Trust	-	2,397
	<u>-</u>	<u>3,897</u>

LANCASTER FOOTCARE SERVICE

Notes to the Financial Statements - continued for the Year Ended 31 MAY 2025

3. OTHER TRADING ACTIVITIES

	31.5.25	31.5.24
	£	£
Foot care services	50,751	37,899

4. INVESTMENT INCOME

	31.5.25	31.5.24
	£	£
Deposit account interest	147	87

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Lottery grant	7,847	-	7,847
Foot care services	47,143	840	47,983
	54,990	840	55,830

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

Trustees' expenses

During the year ended 31 May 2025, 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	-	3,897	3,897
Other trading activities	37,899	-	37,899
Investment income	87	-	87
Total	37,986	3,897	41,883
EXPENDITURE ON			
Charitable activities			
Foot care services	41,758	-	41,758
London Catalyst	-	1,500	1,500
Old Enfield Charitable Trust	-	2,397	2,397
Total	41,758	3,897	45,655
NET INCOME/(EXPENDITURE)	(3,772)	-	(3,772)
RECONCILIATION OF FUNDS			
Total funds brought forward	7,906	-	7,906

LANCASTER FOOTCARE SERVICE

Notes to the Financial Statements - continued for the Year Ended 31 MAY 2025

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	4,134	-	4,134

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25 £	31.5.24 £
Other debtors	47	74

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25 £	31.5.24 £
Taxation and social security	224	252
Other creditors	3,137	3,186
	3,361	3,438

10. MOVEMENT IN FUNDS

	At 1.6.24 £	Net movement in funds £	At 31.5.25 £
Unrestricted funds			
General fund	4,134	2,915	7,049
Restricted funds			
Lottery grant	-	7,483	7,483
TOTAL FUNDS	4,134	10,398	14,532

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,898	(47,983)	2,915
Restricted funds			
Lottery grant	15,330	(7,847)	7,483
TOTAL FUNDS	66,228	(55,830)	10,398

LANCASTER FOOTCARE SERVICE

Notes to the Financial Statements - continued **for the Year Ended 31 MAY 2025**

10. MOVEMENT IN FUNDS - continued

Comparatives for 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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>7,906</u>	<u>(3,772)</u>	<u>4,134</u>

Comparative 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	1,500	(1,500)	-
	<hr/>	<hr/>	<hr/>
	3,897	(3,897)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>41,883</u>	<u>(45,655)</u>	<u>(3,772)</u>

Restricted Funds

During the year the charity received a grant of £15,330 from The Big Lottery. This is used to fund the purchase of new instruments and associated costs.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2025.

LANCASTER FOOTCARE SERVICE**Detailed Statement of Financial Activities**
for the Year Ended 31 MAY 2025

	31.5.25 £	31.5.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	-	3,897
Big Lottery Grant	15,330	-
	<hr/> 15,330	<hr/> 3,897
Other trading activities		
Foot care services	50,751	37,899
Investment income		
Deposit account interest	147	87
	<hr/> 66,228	<hr/> 41,883
Total incoming resources		
EXPENDITURE		
Charitable activities		
Wages	15,800	11,800
Instruments and consumables	3,403	4,886
Insurance	405	352
Electricity & autoclave costs	5,022	5,079
Telephone	103	524
Postage and stationery	92	49
Room and locker hire	10,010	6,735
Sundries	76	-
Refreshments	1,057	1,382
Travelling	546	388
Fees payable	18,476	13,480
Advertising and publicity	-	170
	<hr/> 54,990	<hr/> 44,845
Support costs		
Governance costs		
Accountancy	840	810
	<hr/> 55,830	<hr/> 45,655
Total resources expended		
Net income/(expenditure)	<hr/> 10,398	<hr/> (3,772)

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 2025
for
LANCASTER FOOTCARE SERVICE

BBK Partnership Limited
Chartered Accountants
Suite 2C, Brosnan House
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LANCASTER FOOTCARE SERVICE

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LANCASTER FOOTCARE SERVICE

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OBJECTIVES AND ACTIVITIES

Objectives and aims

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Governing document

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Registered Charity number

1157622

Principal address

53 Lancaster Road
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Middlesex
EN2 0BU

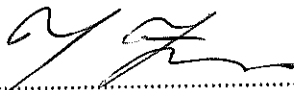
Trustees

T Fellows
J Smith
L Pettit (resigned 11.9.24)
B Whitaker
T Window
Colin Whitaker (appointed 11.9.24)

Independent Examiner

S A Gordon
BBK Partnership Limited
Chartered Accountants
Suite 2C, Brosnan House
175 Darkes Lane
Potters Bar
Hertfordshire
EN6 1BW

Approved by order of the board of trustees on 17-09-25 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 2025.

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

BBK Partnership Limited
Chartered Accountants
Suite 2C, Brosnan House
175 Darkes Lane
Potters Bar
Hertfordshire
EN6 1BW

Date: *07-11-2025*

LANCASTER FOOTCARE SERVICE**Statement of Financial Activities**
for the Year Ended 31 MAY 2025

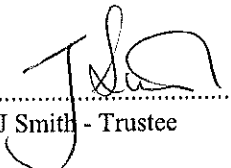
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Total		<u>50,898</u>	<u>15,330</u>	<u>66,228</u>	<u>41,883</u>
EXPENDITURE ON					
Charitable activities	5				
Lottery grant		-	7,847	7,847	-
Foot care services		47,983	-	47,983	41,758
London Catalyst		-	-	-	1,500
Old Enfield Charitable Trust		-	-	-	2,397
Total		<u>47,983</u>	<u>7,847</u>	<u>55,830</u>	<u>45,655</u>
NET INCOME/(EXPENDITURE)		2,915	7,483	10,398	(3,772)
RECONCILIATION OF FUNDS					
Total funds brought forward		4,134	-	4,134	7,906
TOTAL FUNDS CARRIED FORWARD		<u>7,049</u>	<u>7,483</u>	<u>14,532</u>	<u>4,134</u>

The notes form part of these financial statements

LANCASTER FOOTCARE SERVICE**Balance Sheet**
31 MAY 2025

	Notes	Unrestricted funds £	Restricted funds £	31.5.25 Total funds £	31.5.24 Total funds £
CURRENT ASSETS					
Debtors	8	47	-	47	74
Cash at bank		10,363	7,483	17,846	7,498
		<u>10,410</u>	<u>7,483</u>	<u>17,893</u>	<u>7,572</u>
CREDITORS					
Amounts falling due within one year	9	(3,361)	-	(3,361)	(3,438)
		<u>7,049</u>	<u>7,483</u>	<u>14,532</u>	<u>4,134</u>
NET CURRENT ASSETS					
		<u>7,049</u>	<u>7,483</u>	<u>14,532</u>	<u>4,134</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>7,049</u>	<u>7,483</u>	<u>14,532</u>	<u>4,134</u>
NET ASSETS		<u>7,049</u>	<u>7,483</u>	<u>14,532</u>	<u>4,134</u>
FUNDS	10				
Unrestricted funds				7,049	4,134
Restricted funds				7,483	-
TOTAL FUNDS				<u>14,532</u>	<u>4,134</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17.09.2025 and were signed on its behalf by:


J Smith - Trustee

The notes form part of these financial statements

LANCASTER FOOTCARE SERVICE

Notes to the Financial Statements **for the Year Ended 31 MAY 2025**

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

	31.5.25	31.5.24
	£	£
Grants	-	3,897
Big Lottery Grant	15,330	-
	<u>15,330</u>	<u>3,897</u>

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

	31.5.25	31.5.24
	£	£
London Catalyst	-	1,500
Old Enfield Charitable Trust	-	2,397
	<u>-</u>	<u>3,897</u>

LANCASTER FOOTCARE SERVICE

Notes to the Financial Statements - continued for the Year Ended 31 MAY 2025

3. OTHER TRADING ACTIVITIES

	31.5.25	31.5.24
	£	£
Foot care services	50,751	37,899

4. INVESTMENT INCOME

	31.5.25	31.5.24
	£	£
Deposit account interest	147	87

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Lottery grant	7,847	-	7,847
Foot care services	47,143	840	47,983
	54,990	840	55,830

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

Trustees' expenses

During the year ended 31 May 2025, 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	-	3,897	3,897
Other trading activities	37,899	-	37,899
Investment income	87	-	87
Total	37,986	3,897	41,883
EXPENDITURE ON			
Charitable activities			
Foot care services	41,758	-	41,758
London Catalyst	-	1,500	1,500
Old Enfield Charitable Trust	-	2,397	2,397
Total	41,758	3,897	45,655
NET INCOME/(EXPENDITURE)	(3,772)	-	(3,772)
RECONCILIATION OF FUNDS			
Total funds brought forward	7,906	-	7,906

LANCASTER FOOTCARE SERVICE**Notes to the Financial Statements - continued**
for the Year Ended 31 MAY 2025**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	4,134	-	4,134

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25 £	31.5.24 £
Other debtors	47	74

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25 £	31.5.24 £
Taxation and social security	224	252
Other creditors	3,137	3,186
	3,361	3,438

10. MOVEMENT IN FUNDS

	At 1.6.24 £	Net movement in funds £	At 31.5.25 £
Unrestricted funds			
General fund	4,134	2,915	7,049
Restricted funds			
Lottery grant	-	7,483	7,483
TOTAL FUNDS	4,134	10,398	14,532

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,898	(47,983)	2,915
Restricted funds			
Lottery grant	15,330	(7,847)	7,483
TOTAL FUNDS	66,228	(55,830)	10,398

LANCASTER FOOTCARE SERVICE

Notes to the Financial Statements - continued **for the Year Ended 31 MAY 2025**

10. MOVEMENT IN FUNDS - continued

Comparatives for 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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>7,906</u>	<u>(3,772)</u>	<u>4,134</u>

Comparative 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	1,500	(1,500)	-
	<hr/>	<hr/>	<hr/>
	3,897	(3,897)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>41,883</u>	<u>(45,655)</u>	<u>(3,772)</u>

Restricted Funds

During the year the charity received a grant of £15,330 from The Big Lottery. This is used to fund the purchase of new instruments and associated costs.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2025.

LANCASTER FOOTCARE SERVICE**Detailed Statement of Financial Activities
for the Year Ended 31 MAY 2025**

	31.5.25 £	31.5.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	-	3,897
Big Lottery Grant	15,330	-
	<hr/> 15,330	<hr/> 3,897
Other trading activities		
Foot care services	50,751	37,899
Investment income		
Deposit account interest	147	87
	<hr/> 66,228	<hr/> 41,883
Total incoming resources		
EXPENDITURE		
Charitable activities		
Wages	15,800	11,800
Instruments and consumables	3,403	4,886
Insurance	405	352
Electricity & autoclave costs	5,022	5,079
Telephone	103	524
Postage and stationery	92	49
Room and locker hire	10,010	6,735
Sundries	76	-
Refreshments	1,057	1,382
Travelling	546	388
Fees payable	18,476	13,480
Advertising and publicity	-	170
	<hr/> 54,990	<hr/> 44,845
Support costs		
Governance costs		
Accountancy	840	810
	<hr/> 55,830	<hr/> 45,655
Total resources expended		
Net income/(expenditure)	<hr/> 10,398	<hr/> (3,772)

This page does not form part of the statutory financial statements