

CYSTIC FIBROSIS CARE
REPORT AND FINANCIAL STATEMENTS
FOR THE 12 MONTHS ENDED 30 NOVEMBER
2022

CHARITY NUMBER 1162445

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REFERENCE AND ADMINISTRATION DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS for the 12 months ended 30 November 2022

Charity Registration Number: 1162445

Trustees: Mr C York (Chairman)
Mrs S York
Mr M Rose
Mrs C J Sunley

Principal Address: Westgarth House
Snape
Bedale
North Yorkshire
DL8 2TJ

Bankers: HSBC
189 High Street
Northallerton
DL7 8LG

Independent Examiner: Suzanne Bolton, FCA
Streamline Accountants
5 Battalion Court
Colburn Business Park
Catterick Garrison
DL9 4QN

CYSTIC FIBROSIS CARE

TRUSTEES' ANNUAL REPORT

for the 12 months ended 30 November 2022

The Trustees present their annual report and the financial statements of the charity for the year ended 30 November 2022. The financial statements have been prepared in accordance with the accounting policies set out on pages 12 and 13 and comply with the Charity's trust deed, the Charities Act 2011 and 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), as updated by Update Bulletin 1.

Structure, Governance and Management

Governing Document

Cystic Fibrosis Care is a Charitable Incorporated Organisation (CIO) which was registered with the Charity Commission on 29 June 2015. The Charity is governed by its constitution, dated 23 March 2015.

Recruitment and Appointment of Trustees

It is the policy of the Charity to recruit persons who have the skills, knowledge and experience which will assist in the management and promotion of the Charity.

The Trustees delegate the day to day running and responsibility of the charity to the executive director Patricia Kilpatrick.

Objectives and Activities

The Cystic Fibrosis Care charity is a registered charity, which was established in 2015. The Charity's objects are to improve the quality of life for those living with cystic fibrosis by providing emotional support and counselling as well as vital medical items and exercise equipment to individuals and Specialist CF Units, and by providing grants for welfare and hospital expenses.

The Trustees confirm that in exercising their duties they have had due regard to the guidance on public benefit, published by the Charity Commission.

The Charity has a small team of volunteers who sign a volunteer agreement. They help at events with collections, registration, marshalling and helping with refreshments and give their time freely. They are covered under the Charity's insurance policy in the event of an accident.

CYSTIC FIBROSIS CARE

Our Mission

The vision of the Charity is to create a world where those with Cystic Fibrosis can access the care that they need to improve the quality of their life and minimise their daily struggle.

Breathing is something we take for granted, but for those with Cystic Fibrosis the reality is very different. Cystic Fibrosis (CF) is a life-shortening, life limiting, inherited disease affecting over 10,400 people in the UK. One person in 25 carries the faulty CF gene, usually without being aware. This equates to over two million people in the UK. If two carriers have a baby, there is a one in four chance of their child having Cystic Fibrosis. CF affects the internal organs, especially the lungs and digestive system, clogging them with thick sticky mucus making it hard to breathe and digest food.

Those with CF have to work very hard to keep their lungs healthy. They have to eat 50% more calories every day, they need daily physiotherapy, and require invasive medical treatment, spending a great deal of time in hospital. A transplant for those with severe lung disease is often the only option, if indeed it is available. Treatments to control the symptoms are improving, however the average life expectancy is still in the early 40's and there is no cure.

The nature and treatment of the disease interferes with day-to-day life and the demands of coping with the symptoms and treatments can cause massive financial issues for many patients and families. A shortened life span and frequent hospitalisation is a constant concern, and it is our mission to support those in their lifelong battle with CF.

Achievements and Performance

Many people living with CF have seen their lives significantly transformed due to the introduction of the new drug Kaftrio, which has helped to stabilise the health for those over the age of 6 years. People with CF are living longer, and as such the levels of support, both financial and emotional, has increased. The past year has seen continued changes in clinical care for outpatients with video call appointments, alternating with face-to-face appointments.

The rising energy and food costs in the year has hit most households and the Charity experienced a significant increase in requests for financial support. Acknowledging the inflationary impact on families, we took the decision to increase the value of our grants and we awarded 44 individual Food Grants as well as a further 34 Support Grants which paid for essential items such as washing machines or simply to pay for transport to and from hospital.

In addition, we provided two Training Grants for nurses - one at the James Cook Unit and the other at Kings Hospital in London.

We continue to offer specially designed face masks to CF adults and teenagers through our social media, some CF Units asking for more for their patients to hand out when they attend hospital.

CYSTIC FIBROSIS CARE

We have continued to build relationships with CF Units around the country to help create awareness about our grants. We continue to offer the following grants requested by the CF Unit Team or the social worker:

- food vouchers
- household energy vouchers
- hardship grant for household items
- emotional support grants
- hospital costs grants, for travel and food
- antibacterial masks
- training grants for nurses
- education, vocational and retraining grants for CF patients over 21
- a help chatline
- second-hand Smart phones to assist Diabetes patients
- exercise grants
- activity packs for children and adults staying in hospital

The increased levels of requests and the need to seek out new sources of income to allow us to continue to support the CF community, highlighted the need for further assistance and two new part-time appointments were made - a fundraiser and an administrator.

Financial Review

The relaxing of the pandemic restrictions allowed for a cautious return of the various events and sponsorship activities. As a result, income from such sources increased dramatically over the previous year. Conversely, donations fell behind as individuals dealt with the increased cost of living, and the investments saw a small fall in value. Overall, unrestricted income rose to £119,067, compared to £89,923 in 2021.

Expenditure continued to be tightly controlled. In order to seek out new sources of income, the Charity appointed a Trusts and Foundations Fundraiser on a part-time basis. In addition, a part time assistant for the office was appointed to help deal with the ever-increasing demand from requests and support from the CF community.

In the previous year, a restricted donation of £75,000 was received from the Yorkshire Charity Clay Shoot. During the year, £37,500 of these funds was paid out to the Leeds Seacroft Hospital Outpatients Clinic and £4,730 was paid to York Hospital for a Simeox Airway Clearance Device.

At end of the year the unrestricted funds held were £378,245 (2021: £304,635) and the restricted funds were £32,770 (2021: £75,000).

Reserves Policy

The Charity retains the unrestricted reserve to provide sufficient resources to enable the Charity to fund its activities. The level of reserves is monitored and reviewed by the Trustees throughout the period.

Risk Management

The Trustees consider and review the major risks to which the Charity is exposed on a regular basis. They establish systems and procedures to manage these risks to an acceptable level. In particular they scrutinise financial risks relating to its reliance on legacies, donations and gifts to cover the costs of the services it provides.

Plans for Future Periods

The charity will continue to serve the CF community providing vital support to patients who experience difficulty with small individual grants for their day to day needs and through larger capital sums to Hospitals which have CF Specialised Units.

CF is a life long condition and our charity needs to ensure we have sufficient funds to support those in most need in these unpredictable times. Our fundraising strategy and reserves policy will help us ensure that it holds sufficient reserves and allow it to continue to provide t vital service to fulfil our aims and mission.

We will strive to rely on the good will and support of the general public, with guidance from our Trustees and help from our fantastic volunteers.

CYSTIC FIBROSIS CARE

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Principles). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of that charity for that year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- observe the methods and principles in the Charities SORP (FRS 102);
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

Approved by the Trustees and signed on their behalf on

2023 by:

Mr C York
Chairman

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CYSTIC FIBROSIS CARE

for the 12 months ended 30 November 2022

I report on the accounts of the Charity for the period ended 30 November 2022, which are set out on pages 8 to 13.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this period under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Suzanne Bolton FCA
Streamline Accountants
5 Battalion Court
Colburn Business Park
DL9 4QN

2023

CYSTIC FIBROSIS CARE

STATEMENT of FINANCIAL ACTIVITIES

for the 12 months ended 30 November 2022

		Notes	2022		2022
2021	2021		Unrestricted	Restricted	
Unrestricted	Restricted		£	£	£
INCOMING RESOURCES					
Income and endowments from:					
Donations and legacies		2	14,635	-	35,106
75,000					
Other trading activities		3	104,056	-	36,055
-					
Gain on Investments			(2,369)	-	
16,662	-				
Interest			2,744	-	2,100
-					
Total Income			119,067	-	89,923
75,000					
			=====	=====	

Resources Expended

Expenditure on:

Raising funds		4	27,978	-	7,130
-					
Charitable activities		5	12,677		42,230
17,122	-				
Other		6	37,572	-	26,184
-					

Total Expenditure		-----	-----	-----	-----
-		78,227		42,230	50,436
		=====		=====	
	=====				
Net income and net movement in funds			40,840	(42,230)	
39,487	75,000				
Total funds brought forward		304,635		75,000	
265,148	-				
		-----	-----	-----	
Total funds carried forward		345,475		32,770	
304,635	75,000				
		=====		=====	
	=====				

CYSTIC FIBROSIS CARE

BALANCE SHEET as at 30 November 2022

	Notes	2022 £	2021 £
Fixed Assets	8	924	-
=====		=====	
Current Assets			
Prepayments & Accrued Income	9	-	647
Cash at bank and in hand		196,298	
191,188			
Investments		189,293	
191,662			
		-----	-----
Total Current Assets		385,591	
383,497			
Creditors: Amounts due within one year		(8,270)	
(3,861)			
		-----	-----
Net Current Assets		377,321	
379,636			
		=====	=====
Total Net Assets		378,245	
379,636			
		=====	=====
FUNDS OF THE CHARITY			
Unrestricted Funds		345,475	
304,636			
Restricted Funds		32,770	75,000
		-----	-----
Total Funds		378,245	
379,636			
		=====	
=====			

The financial statements were approved by the Board of Trustees on
signed on its behalf by:

2023 and

Mr C York
Chairman

CYSTIC FIBROSIS CARE

NOTES TO THE FINANCIAL STATEMENTS for the 12 months ended 30 November 2022

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, as updated by Update Bulletin 1, and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The financial statements have been prepared to give a true and fair view of the state of affairs of the Charity as at the end of the financial period and of the net income or expenditure of the Charity for the financial period, and the accounting policies adopted are those outlined below.

Cystic Fibrosis Care constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that income will be received and the amount can be measured reliably.

The Charity ensures that restricted funds are applied in accordance with the wishes of the Donor.

Offsetting

There has been no offsetting of assets and liabilities or income and expenditure, unless required or permitted by the FRS 102 SORP or FRS 102.

Depreciation

Fixed assets are depreciated over their useful lives, less any residual value, on a straight line basis. The depreciation rates are:

Computer – software	100%
Computer – hardware	25%

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

CYSTIC FIBROSIS CARE

NOTES TO THE FINANCIAL STATEMENTS for the 12 months ended 30 November 2021 (continued)

Expenditure

Expenditure is recognised once there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes irrecoverable VAT.

Creditors

Creditors are recognised at their settlement amount after allowing for any trade discounts due.

2 DONATIONS AND LEGACIES

	2022 £	2021 £
Donations and gifts - unrestricted	14,635	35,106
Donations and gifts - restricted	-	75,000
	-----	-----
	14,635	106,106
	=====	=====

3 INCOME FROM OTHER TRADING ACTIVITIES

	2022 £	2021 £
Income from events	104,056	36,547
	=====	=====

4 OTHER FUNDRAISING COSTS

	2022 £	2021 £
Cost of events	27,978	7,130
	=====	=====

CYSTIC FIBROSIS CARE
NOTES TO THE FINANCIAL STATEMENTS for
the 12 months ended 30 November 2022
(continued)

5 EXPENDITURE ON CHARITABLE ACTIVITIES

	2022	2021
	£	£
Grants paid – unrestricted	12,643	16,625
Grants paid – restricted	42,230	-
Activity Packs – unrestricted	34	498
	<u>54,907</u>	<u>17,122</u>
	=====	=====

6 OTHER COSTS

	2022	2021
	£	£
Wages and salaries	31,979	20,514
Advertising	1,446	1,632
Printing, postage and office expenses	1,732	2,291
Travel and subsistence	1,333	588
Insurance	695	772
Independent examiner's fee	150	150
Accountancy fees	237	237
	<u>37,572</u>	<u>26,184</u>
	=====	=====

7 STAFF COSTS

	2022	2021
	£	£
Wages and salaries	31,979	20,514
	=====	=====

The average number of employees during the period was 2 (2021: 1). No employee had emoluments in excess of £60,000.

CYSTIC FIBROSIS CARE
NOTES TO THE FINANCIAL STATEMENTS for the 12 months
ended 30 November 2022 (continued)

8 FIXED ASSETS

	2022	2021
	£	£
Cost and NBV b/f	-	-
Additions	924	-
Depreciation	-	-
	<hr/>	<hr/>
Net Book Value c/f		-
924		- =====
	=====	

9 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Prepayments and accrued income		647
-		
	=====	=====

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	-	-
Taxation and social security		602
1,323		
Accruals and deferred income	6,947	3,259
	<hr/>	<hr/>
8,270		3,861 =====
	=====	

11 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

The Trustees received no remuneration for their services to the Charity during the year (2021 : nil)

