

CYSTIC FIBROSIS CARE
REPORT AND FINANCIAL STATEMENTS
FOR THE 12 MONTHS ENDED 30 NOVEMBER 2023
CHARITY NUMBER 1162445

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CYSTIC FIBROSIS CARE

REFERENCE AND ADMINISTRATION DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS for the 12 months ended 30 November 2023

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 Unit 5 Battalion Court Catterick Catterick Garrison DL9 4QN

TRUSTEES' ANNUAL REPORT

for the 12 months ended 30 November 2023

The Trustees present their annual report and the financial statements of the charity for the year ended 30 November 2023. The financial statements have been prepared in accordance with the accounting policies set out on pages 11 and 12 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. Training for both practitioner nurses to become Specialist CF nurses and adults CF patients over 21 are offered education and vocation grants to fund fees and student living costs.

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 10,800 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.

Many people 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 late 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

The cost-of-living crisis continues to cause anxiety and stress for CF patients and families living on low incomes. New research at Bristol University reported this year that those living with CF incur additional costs of more than £6,500 a year on average, due to extra spending on heating, dietary needs, attending medical appointments, home medical equipment, and loss of income for adult patients and parents.

During the year, the Charity experienced a sharp increase in grant requests from CF Teams and Units around the country for their patients on low income who are finding themselves almost destitute and require extra support for food vouchers, energy costs, household white goods and requiring funding for emotional support which validates the aims of our charity. A total of 154 individual grants were awarded amounting to £29,172: Food – 81, Energy – 23, Welfare – 47, Travel – 3.

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. The Charity supported one such patient with a grant of £600 towards Open University allowing them to complete their degree in accountancy in Belfast.

The Charity also supported Sheffield Hospital with a Simeox Machine costing £6,000 and Pari E-Flow nebulisers costing £1,280.

St James's Hospital in Leeds utilised part of the balance of their capital fund to improve the ward kitchen and provide gym equipment for their isolation Cepacia patients on Ward JO6.

CYSTIC FIBROSIS CARE

At the end of last year, due to the increased levels of requests, the Charity appointed a Trusts and Foundations Fundraiser on a part-time basis, and a part-time administrator. This extra resource has more than paid for itself with an increase in income from Trusts alone of £62,716, providing much needed funds for the Charity's objectives.

The Charity is forever grateful for the volunteers who either attend the various events organised by the Charity or gather funds through events of their own. This source of income is invaluable as it not only provides funds but demonstrates the understanding and compassion for the CF community.

Financial Review

Income rose in the year to £177,420 (2022 £119,067) primarily due to the increase in donations from Trusts of £65,716 (2022 £3,000). This allowed for an increase in grants to hospitals and individuals which totalled £38,028 (2022 £12,677). Other expenditure continued to be tightly controlled leaving unrestricted funds held at the end of the year of £398,669 (2021: £345,475)

£20,000 was paid to St James Hospital for ward improvements, leaving a balance at the end of the year in restricted reserves of £12,770.

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 regularly reviewed by the Trustees.

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

We continue to live in challenging times, the continuing high cost of inflation is affecting the most vulnerable living on low pay with poor health. During the past year welfare grant requests have increased month on and month therefore it is vital we are ready and prepared to be able to fulfil the needs of CF patients and their families as they experience difficulties.

We will work with the medical and social welfare teams to forge good relationships with each hospital so we can work together to provide the most effective support to benefit their patients. Internally our priority is to develop the organisation to be more efficient, resilient, and responsible so that we can continue to support the CF community and be able to provide vital medical equipment for the Specialist CF Units.

The new website created in this financial year will attract more interest and direct more supporters to our services and provide a one stop shop for information and resources. We can now accept donations, boost fundraising and this has built trust with supporters which is crucial for the future success of the charity.

We look forward to making progress in 2024 and beyond to keep on supporting the most vulnerable when there is no other help available.

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

2024 by:

Mr C York
Chairman

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

for the 12 months ended 30 November 2023

I report on the accounts of the Charity for the period ended 30 November 2023, 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

STATEMENT of FINANCIAL ACTIVITIES

for the 12 months ended 30 November 2022

	Notes	2023 Unrestricted £	2023 Restricted £	2022 Unrestricted £	2022 Restricted £
INCOMING RESOURCES					
Income and endowments from:					
Donations and legacies	2	71,472	-	14,635	-
Other trading activities	3	102,130	-	104,056	-
Gain on Investments		861	-	(2,369)	-
Interest		2,957	-	2,744	-
Total Income		177,420	-	119,067	-
RESOURCES EXPENDED					
Expenditure on:					
Raising funds		28,751	-	27,978	-
Charitable activities		38,028	20,000	12,677	42,230
Other		57,447	-	37,572	-
Total Expenditure		124,226	20,000	78,227	42,230
Net Income / movement in funds		53,194	(20,000)	40,840	(42,230)
Total Funds brought forward		345,475	32,770	304,635	75,000
Total Funds carried forward		398,669	12,770	345,475	32,770

CYSTIC FIBROSIS CARE

BALANCE SHEET as at 30 November 2023

	Notes	2023 £	2022 £
Fixed Assets	8	616	924
Investments		265,154	189,293
		-----	-----
		265,770	190,217
		=====	=====
Current Assets			
Prepayments & accrued income	9	1,000	-
Cash at bank & in hand		154,055	196,298
		-----	-----
Total Current Assets		155,055	196,298
Creditors: amounts due within one year		(9,386)	(8,270)
		-----	-----
Net Current Assets		145,669	188,028
		=====	=====
Total Net Assets		411,439	378,245
		=====	=====
FUNDS OF THE CHARITY			
Unrestricted Funds		398,668	345,475
Restricted Funds		12,770	32,770
		-----	-----
Total Funds		411,439	378,245
		=====	=====

The financial statements were approved by the Board of Trustees on 2024 and signed on its behalf by:

Mr C York
Chairman

NOTES TO THE FINANCIAL STATEMENTS for the 12 months ended 30 November 2023

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 2023 (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

	2023 £	2022 £
Donations and gifts – unrestricted	71,472	14,635
Donations and gifts - restricted	-	-
	-----	-----
	71,472	14,635
	=====	=====

3 INCOME FROM OTHER TRADING ACTIVITIES

	2023 £	2022 £
Income from events	102,130	104,056
	=====	=====

4 OTHER FUNDRAISING COSTS

	2023 £	2022 £
Cost of events	28,751	27,978
	=====	=====

5 EXPENDITURE ON CHARITABLE ACTIVITIES

	2023 £	2022 £
Grants paid – unrestricted	37,853	12,643
Grants paid – restricted	20,000	42,230
Activity Packs – unrestricted	175	34
	-----	-----
	58,028	54,907
	=====	=====

CYSTIC FIBROSIS CARE**NOTES TO THE FINANCIAL STATEMENTS for the 12 months
ended 30 November 2023 (continued)****6 OTHER COSTS**

	2023	2022
	£	£
Wages and salaries	50,300	31,979
Advertising	1,669	1,446
Printing, postage, and office expenses	3,077	1,732
Travel and subsistence	1,184	1,333
Insurance	830	695
Independent examiner's fee	150	150
Accountancy Fees	237	237
	-----	-----
	57,447	37,572
	=====	=====

7 STAFF COSTS

	2023	2022
	£	£
Wages and salaries	50,300	31,979
	=====	=====

The average number of employees during the period was 3 (2021: 2). No employee had emoluments in excess of £60,000.

8 FIXED ASSETS

	2023	2022
	£	£
Computers NBV b/f	924	-
Additions	-	924
Depreciation	(308)	-
	-----	-----
Computers NBV c/f	616	924
Investments	265,154	189,293
	-----	-----
	265,770	190,217
	=====	=====

CYSTIC FIBROSIS CARE**NOTES TO THE FINANCIAL STATEMENTS for the 12 months
ended 30 November 2023 (continued)****9 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Prepayments and accrued income	1,000	-
	=====	=====

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	-	-
Taxation and social security	1,380	1,323
Accruals and deferred income	8,006	6,947
	-----	-----
	9,386	8,270
	=====	=====

11 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

The Trustees received no remuneration for their services to the Charity during the year (2022: nil).