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**HOPE2SLEEP**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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## HOPE2SLEEP

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## HOPE2SLEEP

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2021

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<b>Trustees</b>	C A Murphy T P Brown, Vice Chair S Backway, Chair K Danville, Treasurer
<b>Charity registered number</b>	1168089
<b>Principal office</b>	85 Ings road Hull East Yorkshire HU8 0SD
<b>Chief executive officer</b>	K Hope
<b>Accountants</b>	Streets Northern LLP Chartered Accountants Halifax House 30 George Street Hull HU1 3AJ

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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The Trustees present their annual report together with the financial statements of the charity for the year 1 January 2021 to 31 December 2021.

**Objectives and activities**

**a. Policies and objectives**

The advancement of health by raising awareness of symptoms and the treatments available for those suffering from Sleep Apnoea and UARS (Upper Airways Resistance Syndrome) and all forms of Sleep Disordered Breathing, by providing support and advice for sufferers and carers during the process of diagnosis and treatment.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**b. Strategies for achieving objectives**

The trustees are aware of the Charity Commission guidance on public benefit and are confident that all activities meet this guidance.

**c. Activities undertaken to achieve objectives**

- Raising awareness of Sleep Apnoea.
- Support people who suspect they could be sufferers of Sleep Apnoea, UARS and all Sleep Disordered Breathing, including parents/carers.
- Support diagnosed sufferers of Sleep Apnoea and all forms of Sleep Disordered Breathing.
- Supply of sleep comfort products and equipment for CPAP and non invasive ventilator users via our online and high street shops, and at support and awareness events throughout the UK.
- Providing help and tips to encourage people using all forms of CPAP and Non invasive ventilators, to ensure they remain compliant, resulting in a better quality of life and improved health.
- Working with sleep clinics and manufacturers to help them understand the issues many sufferers go through, so that they can better support their patients.
- Keep up to date with, and partake in, new research; keep sufferers updated of this plus other related news.
- Assist in helping to make positive changes in the diagnosis and treatment for the benefit of both suspected and diagnosed sufferers.
- Run a diagnostic home sleep study testing service.
- Stakeholders for NICE (The National Institute for Health and Care Excellence), for the revised guidelines for 'Obstructive Sleep Apnoea/Hypopnoea Syndrome and Obesity Hypoventilation Syndrome in over 16s' which were published on the 20th August 2021.
- Partners on the UK Power Networks Partnership Vulnerability Forum on behalf of patients needing electricity to power their CPAP, ventilators and oxygen.

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Achievements and performance****a. Main achievements of the charity**

2021 began with another challenging year due to the 3rd lockdown in the COVID-19 pandemic. Extra support needed was very high during the first few months of the year, due in particular to many clinicians from the NHS sleep clinics (due to their respiratory and CPAP experience), being yet again redeployed to COVID wards, and most face-to-face clinics being cancelled. People suspecting a diagnosis of Sleep Apnoea were struggling to get referrals to sleep clinics, which resulted in our own sleep study diagnostic service being in high demand. Again, during this time we succeeded in continuing to process orders at the charity in our usual timely manner, with the one member of staff working at the premises working extra hours every day in order to fulfil the orders to patients/customers and several hospitals. The rest of the team continued to work from home with the main charity line diverted to mobiles.

We also learnt of the sad sudden death of a lovely lady we had supported for many years, Fiona MacDonald, who despite her own medical condition requiring non-invasive ventilation and oxygen, was a true inspiration and support to many others. Her family requested donations for our charity in her memory and the huge sum of over £3,500 was raised. This enabled us to purchase some Nonin Pulse Oximeters which we knew Fiona would approve of due to her own oxygen therapy.

Again, at a time when people were struggling with their own hardships, we were very grateful donations were still generously given to the charity, although some of them were as a result of losing a dear family member which is always bitter-sweet as our hearts go out to these people. We continue to support these families and ensure their loved ones memory continue, and some of this money raised was used to purchase expensive diagnostic equipment for our vital sleep study service.

No face-to-face public events were able to take place this year, but we held three very successful online webinars, and continued with a heavy online presence with both awareness and support. We collaborated with The Guardian too on World Sleep Day with an article – again raising awareness of Sleep Apnoea, and took part in many other online events with other sleep and health organisations. We were also able to open our doors at the charity premises from April with strict COVID restrictions in place. We continued to partake in research and clinical trials, and this often involved the input of patients, via surveys and interviews both with us and other organisations.

This year Philips Respironics gave the shock announcement of their 'Medical Device Field Safety Notice' resulting in having to recall almost all of their CPAP machines and many non-invasive ventilators. This created a lot of anxiety amongst patients and lots of support was needed. We kept fully informed of all updates and guidance by Philips Respironics, the FDA and the MHRA. This issue also caused difficulties for the clinics and so began the worldwide CPAP shortage, causing even more anxiety to those newly diagnosed. This really was a hard year for those we support, putting tremendous pressure on us, but the CEO, who also worked hard herself, was incredibly proud of the full team for their extra effort and compassion!

May gave us the proud and humble opportunity ourselves to donate 122 non-invasive ventilators, 98 oxygen concentrators, masks and other medical equipment worth almost £130k to the devastating 2nd COVID-19 wave to hit India, who were desperate for supplies. Much of this equipment had been previously donated to us by Creo Medical who had bought the supplies to help with the UK's own hospitals during our COVID-19 earlier wave, and together with fantastic teamwork with the BAPIO Charity (British Association of Physicians of Indian Origin) and Creo Medical, we were able to get the equipment on a flight to India where it is still being used today to save lives.

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Achievements and performance (continued)**



**H** News • Health • Coronavirus

## **Hull charity lends a helping hand in India's fight against Covid-19**

The number of patients we support grew from approximately 15,000 to 19,000 during 2021, and requests from NHS sleep clinics also grew to provide our leaflets and brochures to pass onto their patients so that they had access to ongoing non-medical support.

In summing up, this was another challenging year for our whole team, who worked and volunteered hard with their usual passion, in their desire to help all those patients we currently support - knowing 1000's more will come our way and need our service as we continue to raise awareness of Sleep Apnoea to ensure people get the 'safe healthy sleep they deserve', resulting in better health outcomes and in many cases preventing earlier deaths.

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Financial review****a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

In accordance with the guidelines issued by the Charity Commission, the Trustees have adopted a policy to ensure the Charity is able to meet all current and expected liabilities. The Trustees review the reserves annually and consider whether the current level held by the charity is sufficient for its continued operation. The Trustees' intention is for the funds of the charity to be used on aiding sufferers of Sleep Apnoea and any other sleep disordered breathing.

The total reserves of the charity on 31 December 2021 amounted to £161,287 (2020: £119,846), of which £157,934 (2020: £114,846) were unrestricted and £3,353 were restricted (2020: £5,000). Much of the charity's unrestricted funds consist of liquid assets with the remainder comprising fixed assets of £22,673 (2020: £20,797).

Income and expenditure have both risen at a commensurate rate in recent years due to the growth of the charity. However, the charity continues to see a positive net movement in funds each year and holds enough reserves in liquid form to be able to pay off any and all short term debts, whilst also continuing to provide aid to those with sleep disordered breathing problems, therefore showing no liquidity issues.

**c. Principal risks and uncertainties**

The CIO is mindful of risks regarding the health of the people they support and do not attempt to give medical advice, and always signpost patients to receive the professional help they require. However, the advice and support they give for the comfort issues with patients on CPAP and non invasive ventilation does help patients comply with their therapy which has a positive effect on their overall health.

Due to the rapid rate at which the CIO is still growing, the Trustees still have a plan in place for securing the premises they currently rent in order to expand into the rest of the building. The purchase has had to be put on hold due to the upstairs flat tenant being unable to move during this pandemic, but it is expected the sale via a mortgage will complete in 2022.

**d. Principal funding**

Income received by the charity is from 3 main income streams, being product sales, donations and grants.

**Structure, governance and management****a. Constitution**

The principal object of the charity is to provide advancement of health by raising awareness of symptoms and the treatments available for those suffering from Sleep Apnoea, and by providing support and advice for sufferers and carers during the process of diagnosis and treatment.

Hope2Sleep is a registered charity, number 1168089, governed by a CIO - Foundation dated 01 March 2016.

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Structure, governance and management (continued)****b. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co opted under the terms of the CIO - Foundation dated 01 March 2016.

**c. Organisational structure and decision-making policies**

The charity is governed by the Trustees, who determine strategic direction and policy. The Board meets every 1-2 months.

The day to day running of the charity is carried out by the Trustees and CEO and decision making is agreed at the regular Trustee Meetings.

**d. Related party relationships**

The Trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. Trustee expenses are refunded for travel, accommodation and out-of-pocket expenses when carrying out charity work, in accordance with Charity Commission's guidelines.

**e. Financial risk management**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

**f. Principal activities**

The charity raises awareness of Sleep Apnoea. Providing support for all forms of Sleep Disordered Breathing to patients, parents and carers. Sourcing comfort products to enable people to sleep comfortably with a CPAP or Non-invasive Ventilator Mask.

**Plans for future periods**

The charity intends to continue meeting charity objectives into the future by continuing this year's activities as described in the trustees report above.



**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Statement of Trustees' responsibilities**

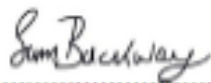
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the CIO - Foundation. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



**S Backway**  
(Chair of Trustees)

Date: 27th September 2022

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Independent Examiner's Report to the Trustees of hope2sleep ('the charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2021.

**Responsibilities and Basis of Report**

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.



Signed:

Dated: 29/09/2022

Andrew Manderfield

FCA

Streets Northern LLP, Halifax House, 30 George Street, Hull, HU1 3AJ

HOPE2SLEEP

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies	3	22,553	-	22,553	25,027
Charitable activities	4	450,829	-	450,829	424,893
<b>Total income</b>		<b>473,382</b>	<b>-</b>	<b>473,382</b>	<b>449,920</b>
<b>Expenditure on:</b>					
Charitable activities		430,294	1,647	431,941	389,646
<b>Total expenditure</b>		<b>430,294</b>	<b>1,647</b>	<b>431,941</b>	<b>389,646</b>
<b>Net movement in funds</b>		<b>43,088</b>	<b>(1,647)</b>	<b>41,441</b>	<b>60,274</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		114,846	5,000	119,846	59,572
Net movement in funds		43,088	(1,647)	41,441	60,274
<b>Total funds carried forward</b>		<b>157,934</b>	<b>3,353</b>	<b>161,287</b>	<b>119,846</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 11 to 23 form part of these financial statements.

# HOPE2SLEEP

## BALANCE SHEET AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	8	22,673	20,797
		<u>22,673</u>	<u>20,797</u>
<b>Current assets</b>			
Stocks	9	95,018	68,620
Debtors	10	35,452	14,588
Cash at bank and in hand		41,739	58,138
		<u>172,209</u>	<u>141,346</u>
Creditors: amounts falling due within one year	11	(33,595)	(42,297)
<b>Net current assets</b>		<u>138,614</u>	<u>99,049</u>
<b>Total assets less current liabilities</b>		<u>161,287</u>	<u>119,846</u>
<b>Net assets excluding pension asset</b>		<u>161,287</u>	<u>119,846</u>
<b>Total net assets</b>		<u>161,287</u>	<u>119,846</u>
<b>Charity funds</b>			
Restricted funds	12	3,353	5,000
Unrestricted funds	12	157,934	114,846
<b>Total funds</b>		<u>161,287</u>	<u>119,846</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



**S Backway**  
(Chair of Trustees)

Date: 27th September 2022

The notes on pages 11 to 23 form part of these financial statements.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1. General information**

As set out in the Trustee's report, Hope2Sleep CIO is a registered charity in England & Wales. The principal office of the charity is 85 Ings Road, Hull, East Yorkshire, HU8 0SD.

The principle objective of the charity is the advancement of health by raising awareness of symptoms and the treatments available for those suffering from sleep apnoea, and by providing support and advice for sufferers and carers during the process of diagnosis and treatment.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**2. Accounting policies****2.1 Basis of preparation of financial statements**

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Hope2Sleep meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**2. Accounting policies (continued)****2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.4 Tangible fixed assets and depreciation**

Tangible fixed assets costing £75 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Fixtures and fittings	- Straight-line over 5 years
Office equipment	- Straight-line over 5 years

**2.5 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**2.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**2. Accounting policies (continued)****2.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

**2.9 Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

**2.10 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

# HOPE2SLEEP

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

### 3. Income from donations and legacies

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Donations	17,790	-	<b>17,790</b>
Raffle proceeds	-	-	-
Grants	4,763	-	<b>4,763</b>
	<u>22,553</u>	<u>-</u>	<u><b>22,553</b></u>
	<u><u>22,553</u></u>	<u><u>-</u></u>	<u><u><b>22,553</b></u></u>
	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations	7,229	5,000	12,229
Legacies	298	-	298
Grants	12,500	-	12,500
	<u>20,027</u>	<u>5,000</u>	<u>25,027</u>
	<u><u>20,027</u></u>	<u><u>5,000</u></u>	<u><u>25,027</u></u>

### 4. Income from charitable activities

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Product sales	450,829	<b>450,829</b>
	<u>450,829</u>	<u>450,829</u>
	<u><u>450,829</u></u>	<u><u>450,829</u></u>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Product sales	424,893	424,893
	<u>424,893</u>	<u>424,893</u>
	<u><u>424,893</u></u>	<u><u>424,893</u></u>



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**5. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>
Direct costs - Activities	283,777	148,164	<b>431,941</b>

	<i>Activities undertaken directly 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Direct costs - Activities	249,024	140,622	389,646

**Analysis of direct costs**

	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Product purchases	<b>241,675</b>	214,079
Postage & packaging	<b>35,824</b>	32,879
Sewing services	<b>6,278</b>	2,066
	<b>283,777</b>	249,024

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**5. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Staff costs	<b>96,089</b>	94,071
Depreciation	<b>8,152</b>	6,551
Advertising	<b>-</b>	219
Stationery & printing	<b>3,147</b>	4,254
Website	<b>1,395</b>	1,208
Telephone, & computer costs	<b>8,912</b>	7,129
Bank charges	<b>9,858</b>	10,474
Sundry	<b>2,697</b>	1,922
Travel	<b>506</b>	291
Insurance	<b>1,086</b>	778
Professional fees	<b>1,875</b>	1,555
Accountancy	<b>1,790</b>	1,050
Repairs	<b>423</b>	160
Utilities	<b>3,531</b>	2,941
Subsistence	<b>103</b>	53
Promotional events	<b>231</b>	-
Rent	<b>7,903</b>	7,966
Rates	<b>466</b>	-
	<b>148,164</b>	140,622

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**6. Staff costs**

	<b>2021</b>	<i>2020</i>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>90,499</b>	<i>88,737</i>
Social security costs	<b>3,624</b>	<i>3,418</i>
Contribution to defined contribution pension schemes	<b>1,966</b>	<i>1,916</i>
	<b>96,089</b>	<i>94,071</i>

The average number of persons employed by the charity during the year was as follows:

<b>2021</b>	<i>2020</i>
<b>No.</b>	<b>No.</b>
<b>4</b>	<i>4</i>

No employee received remuneration amounting to more than £60,000 in either year.

Included within the total figure for wages and salaries costs are social security costs of £3,624 (2020: £3,418) and the operating costs of defined contribution pension schemes of £1,966 (2020: £1,916). The key management personnel of the charity comprise the trustees and the Chief Executive Officer. Wages and salaries paid to key management personnel (including employers pension contributions) totalled £34,751 (2020: £32,985).

**7. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, expenses totalling £799 were reimbursed or paid directly to 2 Trustees (2020 - £976 to 2 Trustees).

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**8. Tangible fixed assets**

	Fixtures and fittings £	Office equipment £	Total £
<b>Cost or valuation</b>			
At 1 January 2021	7,105	28,868	35,973
Additions	1,631	8,397	10,028
At 31 December 2021	<u>8,736</u>	<u>37,265</u>	<u>46,001</u>
<b>Depreciation</b>			
At 1 January 2021	4,451	10,725	15,176
Charge for the year	1,604	6,548	8,152
At 31 December 2021	<u>6,055</u>	<u>17,273</u>	<u>23,328</u>
<b>Net book value</b>			
At 31 December 2021	<u><u>2,681</u></u>	<u><u>19,992</u></u>	<u><u>22,673</u></u>
<i>At 31 December 2020</i>	<u><u>2,654</u></u>	<u><u>18,143</u></u>	<u><u>20,797</u></u>

**9. Stocks**

	2021 £	2020 £
Finished goods and goods for resale	<u><u>95,018</u></u>	<u><u>68,620</u></u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**10. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	<b>7,757</b>	7,184
Other debtors	<b>9,797</b>	2,453
Prepayments	<b>17,898</b>	4,951
	<b>35,452</b>	14,588

**11. Creditors: Amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>19,376</b>	23,271
Other taxation and social security	<b>2,340</b>	2,345
Other creditors	<b>2,052</b>	-
Accruals	<b>9,827</b>	16,681
	<b>33,595</b>	42,297

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**12. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>				
General Funds	114,846	473,382	(430,294)	157,934
	<u>114,846</u>	<u>473,382</u>	<u>(430,294)</u>	<u>157,934</u>
<b>Restricted funds</b>				
Restricted Funds	5,000	-	(1,647)	3,353
	<u>5,000</u>	<u>-</u>	<u>(1,647)</u>	<u>3,353</u>
<b>Total of funds</b>	<u>119,846</u>	<u>473,382</u>	<u>(431,941)</u>	<u>161,287</u>

**General funds:**

The general funds held are used to finance the daily operations of the charity.

**Restricted funds:**

In 2020 a donation of £5,000 was received from a member of the public to be used specifically for COVID-19 support. So far £1,647 has been spent on breathing apparatus for a hospital in India.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**12. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2020 £</i>
<b>Unrestricted funds</b>				
General Funds	59,572	444,920	(389,646)	114,846
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2020 £</i>
<b>Restricted funds</b>				
Restricted Funds	5,000	-	-	5,000
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total of funds</b>	<u>64,572</u>	<u>444,920</u>	<u>(389,646)</u>	<u>119,846</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**13. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 January 2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 December 2021 £</b>
General funds	114,846	473,382	(430,294)	157,934
Restricted funds	5,000	-	(1,647)	3,353
	<u>119,846</u>	<u>473,382</u>	<u>(431,941)</u>	<u>161,287</u>

**Summary of funds - prior year**

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2020 £</i>
General funds	59,572	444,920	(389,646)	114,846
Restricted funds	5,000	-	-	5,000
	<u>64,572</u>	<u>444,920</u>	<u>(389,646)</u>	<u>119,846</u>



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**14. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Tangible fixed assets	22,673	-	<b>22,673</b>
Current assets	167,209	5,000	<b>172,209</b>
Creditors due within one year	(31,948)	(1,647)	<b>(33,595)</b>
<b>Total</b>	<b>157,934</b>	<b>3,353</b>	<b>161,287</b>

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	20,797	-	20,797
Current assets	136,346	5,000	141,346
Creditors due within one year	(42,297)	-	(42,297)
<b>Total</b>	<b>114,846</b>	<b>5,000</b>	<b>119,846</b>

**15. Pension commitments**

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £1,966 (2020: £1,916). Contributions totalling £nil (2020: £nil) were payable to the fund at the balance sheet date and are included in creditors.

**16. Related party transactions**

J Hope is the husband of the CEO and an employee of the charity. During the year the total remuneration (including employers pension contributions) paid to J Hope was £26,651 (2020: £25,126).