

**THE CINDY APLEYARD FOUNDATION**  
Registered Charity Number: 1175084

**FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 31 OCTOBER 2022**

# THE CINDY APPELYARD FOUNDATION

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## **The Cindy Appleyard Foundation**

### **Report of the trustees for the year ended 31<sup>st</sup> October 2022**

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> October 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts 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 published (FRS 102) (effective 1 January 2019).

### **Reference and administrative information**

Charity Name: The Cindy Appleyard Foundation

Charity Number: 1175084

### **Structure, governance and management**

The Charity is a registered charitable incorporated organisation and is constituted under a trust deed dated 10<sup>th</sup> October 2017.

### **Trustees (up to the date of signing)**

Emily Lyons Chair & Treasurer

Emma Collins

Emma Fiedler

Helen Tate

Helen Bidwell

Richard Lyons

Nick Appleyard

### **Principal Office**

12 Park Avenue

Levenshulme

Manchester

M19 2EE

### **Independent Examiners**

Community Accountancy Service Limited

The Grange

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Manchester

M11 3TQ

### **Bankers**

Lloyds TSB

PO Box 1000

Andover

BX1 1LT

## The Cindy Appleyard Foundation

### Objectives and activities

The Cindy Appleyard Foundation provides small grants to families who have a child in a hospital for an extended period of time, often far away from home. The purpose of the grants is to help families meet costs such as temporary accommodation near their child, travelling to and from the hospital and taking time off work.

The Cindy Appleyard Foundation launched on 15 February 2018 and gave out its first grant to a family with a sick child in Great Ormond Street Hospital in April 2018. From then until the end of October 2022, the charity has given £65,200 out in grants to families with children in hospitals across the UK including The Freeman Hospital in Newcastle and Great Ormond Street Hospital. More recently, grants have been given to families in GOSH and many from the Young Lives vs Cancer support team there and at other sites across the country.

The grants have alleviated the financial hardship experienced by parents who have a child in a specialist hospital unit. The specialist unit maybe a significant distance from the family home so a family has been uprooted - extra travel costs are incurred, loss of earnings as one or both parents gives up work to be with their child, ongoing bills to pay. Many families are suffering severe financial hardship, they often have other children in the family so financing childcare also an issue.

Since the charity began up until end Oct 2022, we have provided financial support to 271 families residing in the UK – average grant amount is £240. The children have been aged from one month to 16 and have predominantly been inpatients with life-threatening or life-limiting conditions.

In June 2022, the charity won Charity of the Year support from Jacobs, an engineering firm in Manchester. The relationship runs June 2022 until June 2023, with a £5000 target. This is also match funded by Benevity, which is a global grant management platform.

This corporate support has helped us develop a Corporate Fundraising offer which we are hoping to use to attract further support from companies through their CSR programmes.

### A review of our achievements and performance: How our activities delivered public benefit

The charity has close links with The Freeman Hospital in Newcastle, and particularly Great Ormond Street Hospital in London. And, more recently, the charity 'Young Lives vs Cancer' who are based at various hospitals in the UK. At these hospitals there is good awareness of the charity among family liaison officers and other social support staff and we regularly receive grant applications on behalf of parents whose children are being treated at them. The grants have alleviated the financial hardship experienced by families at these hospitals. We have received some direct testimonials from families who have thanked us for our support. For example:

*"We just wanted to say a HUGE thank you for the money you gave us whilst our daughter is in GOSH hospital."*

## **The Cindy Appleyard Foundation**

*Our girl got her gift of a heart transplant back in June 2021. Sadly, it has not been an easy journey or recovery for her and nearly 8 months later we're still here.*

*However, the picture is becoming brighter. After trying every drug, piece of kit and skill CICU have, she finally got moved to a HDU ward. She still has a trachy, but happily came off CPAP ventilator support 6 days ago and is now tolerating oxygen.*

*The grant you sent to us really really helps make a difficult situation feel a little bit easier. Knowing someone out there gets how this feels, is also a big comfort.*

*Thank you so much for throwing light into the darkness. We hope you continue to be able to help other families like us in the years to come."*

### **Financial review**

The management committee have reviewed the accounts and consider them to be satisfactory.

### **Investment powers and policy**

The trustees, having regard to the liquidity requirements of operating the charity, will keep available funds in an interest bearing deposit account should reserves become substantial.

### **Reserves policy and going concern**

The balance held in unrestricted reserves at 31<sup>st</sup> October 2022 was £3,012 (2021: £1,787) all of which are free reserves.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

### **Risk management**

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

### **Plans for Future Periods**

The charity will continue all efforts in general fundraising from all avenues – event fundraising, challenge fundraising, relationship fundraising, corporate fundraising. All of which have been successful so far.

More efforts will be channelled, particularly, into Corporate Fundraising as we feel we have a unique offer for CSR programmes.

The charity will be rolling out a more detailed marketing strategy to include further social media campaigns, e-news bulletins for example.

### **Appointment of trustees**

New trustees are appointed by existing trustees and serve for three years after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of three trustees, to a maximum of twelve trustees.

### **The Cindy Appleyard Foundation**

At the half yearly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day to day administration of the Charity is delegated to Emily Lyons.

#### **Trustee induction and training**

The trustees are looking at accessing some free online training.

#### **Trustees responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and 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 and Wales requires the charity trustees to prepare financial statements for each 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 the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 18<sup>th</sup> August 2023 and signed on their behalf by:

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Emily Lyons  
CHAIR OF TRUSTEES

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF  
THE CINDY APPELYARD FOUNDATION  
REGISTERED CHARITY NO. 1175084**

I report on the accounts of the charity, for the Year Ended 31<sup>st</sup> October 2022 which are set out on pages 6 to 13.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**Basis of Independent Examiners 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 below.

**Independent Examiner's Statement**

Except as disclosed below, 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 have in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act, have 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.

Signed: A.M. King.....

A.M King FCCA  
Date: 18<sup>th</sup> August 2023

Community Accountancy Service Ltd  
The Grange, Pilgrim Drive, Beswick,  
Manchester, M11 3TQ

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR****ENDED 31 OCTOBER 2022**

(including income &amp; expenditure account)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 October 2022 £	Total Funds Year Ended 31 October 2021
<b>Income from:</b>					
Donations and legacies	(3)	15,861	-	15,861	11,946
<b>Total</b>		<b>15,861</b>	<b>-</b>	<b>15,861</b>	<b>11,946</b>
<b>Expenditure on:</b>					
Raising Funds		132	-	132	28
Charitable Activities	(4)	14,504	-	14,504	11,854
<b>Total</b>		<b>14,636</b>	<b>-</b>	<b>14,636</b>	<b>11,882</b>
Net gains/(losses) on investments		-	-	-	-
<b>Net income/(expenditure)</b>		<b>1,225</b>	<b>-</b>	<b>1,225</b>	<b>64</b>
Transfers between funds	(10)	-	-	-	-
<b>Net movement in funds</b>		<b>1,225</b>	<b>-</b>	<b>1,225</b>	<b>64</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(10)	1,787	-	1,787	2,948
<b>Total funds carried forward</b>	<b>(10)</b>	<b>3,012</b>	<b>-</b>	<b>3,012</b>	<b>3,012</b>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 9 to 13 form part of these accounts.



**BALANCE SHEET AS AT 31 OCTOBER 2022**

	Notes	31 October 2022 £	31 October 2021 £
<b>Current assets:</b>			
Debtors	(8)	72	127
Cash at Bank & in Hand		3,300	2,020
Total current assets		<u>3,372</u>	<u>2,147</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(9)	360	360
Net current assets or liabilities		<u>3,012</u>	<u>1,787</u>
Total assets less current liabilities		3,012	1,787
<b>Total net assets or liabilities</b>		<u><u>3,012</u></u>	<u><u>1,787</u></u>
<b>The funds of the charity:</b>			
Restricted income funds	(10)	-	-
Unrestricted income funds	(10)	3,012	1,787
<b>Total charity funds</b>		<u><u>3,012</u></u>	<u><u>1,787</u></u>

Approved on behalf of the Trustees.

Emily Lyons Chair -----

Date: 18th August 2023

The notes on pages 9 to 13 form part of these accounts.

Statement of Cash Flows for the year ended 31 October 2022

Reconciliation of net movement in funds to net cash flow from operating activities

	Total Funds Year Ended 31 October 2022 £	Total Funds Year Ended 31 October 2021
Net movement in funds	1,225	64
Decrease/(increase) in debtors	55	(7)
Increase/(decrease) in creditors	-	-
<b>Net cash used in operating activities</b>	<b>1,280</b>	<b>57</b>
Increase/(decrease) in cash and cash equivalents during the year	1,280	57
Cash and cash equivalents brought forward	2,020	1,963
<b>Cash and cash equivalents carried forward</b>	<b>3,300</b>	<b>2,020</b>

Notes to the accounts for the year ended 31 October 2022

**1. Accounting policies**

**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are no restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

**(c) Income recognition**

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.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**(d) Expenditure Recognition**

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 4.

**(g) Costs of raising funds**

The costs associated with raising funds are Just Giving fees, marathon entry fees and marathon t-shirt printing.

**(h) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 5.

## Notes to the accounts for the year ended 31 October 2022

**(i) Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost.

**(j) Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**(k) Pensions**

The charity currently does not operate a pension scheme.

**(l) Debtors**

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

**(m) Creditors and Provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of the funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**(n) Grant Making**

Grants are awarded by a panel in line with the charitable objects and are made to individual families suffering hardship as a result of their children needing hospital treatment in specialist hospitals. These hospitals are often located far away from the child's home. An NHS worker assigned to the family will recommend that the family applies for the grant and will sign the grant application form to confirm eligibility.

**2. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. Expenses paid to the trustees in the period totalled £nil (2021: £nil).

**3. Donations and Legacies**

	Unrestricted Year Ended 31 October 2022 £	Restricted Year Ended 31 October 2022 £	Total Funds Year Ended 31 October 2022 £
Donations	15,621	-	15,621
Individual Donations	240	-	240
	<u>15,861</u>	<u>-</u>	<u>15,861</u>

**Prior Year**

	Unrestricted Year Ended 31 October 2021 £	Restricted Year Ended 31 October 2021 £	Total Funds Year Ended 31 October 2021 £
Donations	6,946	-	6,946
Individual Donation	5,000	-	5,000
	<u>11,946</u>	<u>-</u>	<u>11,946</u>

## Notes to the accounts for the year ended 31 October 2022

## 4. Expenditure

	Charitable Activities	Year Ended 31 October 2022	Year Ended 31 October 2021
<b>Expenditure on raising funds:</b>			
Just Giving Fees	-	-	28
Marathon Entry Fees & T-Shirts	132	132	-
	<u>132</u>	<u>132</u>	<u>28</u>

	Charitable Activities £	Year Ended 31 October 2022 £	Year Ended 31 October 2021
<b>Expenditure on charitable activities:</b>			
Grants Awarded to Families	14,000	14,000	11,350
Governance	360	360	360
Support Costs	144	144	144
	<u>14,504</u>	<u>14,504</u>	<u>11,854</u>
		<u>14,636</u>	<u>11,882</u>
		<b>2022</b>	<b>2021</b>
Restricted Funds		-	-
Unrestricted Funds		14,636	11,882
		<u>14,636</u>	<u>11,882</u>

## 5. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2022	Total 2021
Accountancy Fees	-	360	360	360
Bank Charges	-	-	-	15
Printing, Post & Stationery	-	-	-	137
Website Costs	144	-	144	108
	<u>144</u>	<u>360</u>	<u>504</u>	<u>620</u>

## Notes to the accounts for the year ended 31 October 2022

## 6. Grant Making

## Analysis of grants paid (included in cost of charitable activities)

	Grants to institutions £	Grants to individuals £	Support costs £	Total 2022 £	Total 2021
Hardship Grants		14,000	-	14,000	11,350
	-	14,000	-	14,000	11,350

Hardship grants are awarded to individual families in line with the objectives of the Charity. A total of 57 grants were awarded in the period (2021:50).

## 7. Independent Examiner Fees

	Year Ended 31 October 2022 £	Year Ended 31 October 2021
Independent examination fees	360	360
	<u>360</u>	<u>360</u>

## 8. Analysis of debtors

	Year Ended 31 October 2022 £	Year Ended 31 October 2021
Other Debtors	-	55
Prepayments	72	72
	<u>72</u>	<u>127</u>

Prepayments for the year ending 2022 and the year 2021 relate to unrestricted funds.

## 9. Creditors: amounts falling due within one year

	Year Ended 31 October 2022 £	Year Ended 31 October 2021
Accruals	360	360
	<u>360</u>	<u>360</u>

## Notes to the accounts for the year ended 31 October 2022

## 10. Analysis of charitable funds

## Analysis of movements in unrestricted funds

	Balance at 1 November 2021	Incoming Resources	Resources Expended	Transfer In	Balance at 31 October 2022
	£	£	£	£	£
General Fund	1,787	15,861	(14,636)	-	3,012
	<u>1,787</u>	<u>15,861</u>	<u>(14,636)</u>	<u>-</u>	<u>3,012</u>

## Prior Year

## Analysis of movements in unrestricted funds

	Balance at 1 November 2020	Incoming Resources	Resources Expended	Transfer In	Balance at 31 October 2021
	£	£	£	£	£
General Fund	1,723	11,946	(11,882)	-	1,787
	<u>1,723</u>	<u>11,946</u>	<u>(11,882)</u>	<u>-</u>	<u>1,787</u>

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The free reserves.

## 11. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total 2022
	£	£	£
Cash at bank and in hand	3,300	-	3,300
Other net current assets/(liabilities)	(288)	-	(288)
<b>Total</b>	<u>3,012</u>	<u>-</u>	<u>3,012</u>

## Prior Year

	Unrestricted funds	Restricted funds	Total 2021
	£	£	£
Cash at bank and in hand	1,963	-	2,020
Other net current assets/(liabilities)	(240)	-	(233)
<b>Total</b>	<u>1,787</u>	<u>-</u>	<u>1,787</u>

## 12. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.