

Trustees' Report and  
Unaudited Financial Statements for the Year Ended 26 May 2021  
for  
Mind2Muscle

V & R Accountancy Services  
Chartered Certified Accountants  
Cropton House  
Three Tuns Lane  
Formby  
Merseyside  
L37 4AQ

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for the Year Ended 26 May 2021

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The trustees present their report with the financial statements of the charity for the year ended 26 May 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

Object of the CIO is to relieve the symptoms, slow the progression and improve the physical wellbeing and promote and advance the health of persons suffering from:

- (a) Parkinson's
- (b) Other neurological conditions
- (c) Mental Health Conditions,
- (d) People at risk of social exclusion

In each case in the United Kingdom and through the development and provision of an intense and structured exercise program based around rehabilitation through sport, boxing techniques and other strength training and conditioning techniques and methods and the training of coaches to deliver such a program.

### **Significant activities**

To promote activities that have a proven beneficial effect on health and wellbeing for those with Parkinson's, neurological and mental health conditions, and those at risk of social exclusion due to age, disability, ill-health, minority ethnic communities.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

Having ensured our services have reached the objects of the charity including providing services to improve lives with a continued emphasis of Rehabilitation for neurological conditions and beneficial resources for mental health and reducing isolation. Our main achievements have been improving social inclusion and access to our services for newly diagnosed. The move to new premises has also proved advantageous for rehabilitation for those affected by neurological conditions by offering longer-term engagement and support.

Critical to successful applications for funding/grants in the future is our ability to match our charity purpose to their funding/grants category, purposes, and guidelines. We thank those that have provided funding grants during the year.

Any active fundraising was restricted due to Covid 19 however it is expected to improve in late 2021. We remain grateful to the people, who continue to support us. Our work would not be possible without them.

We have continued to respond to Covid 19 by adapting services to offer crisis support for those shielding to support their mental health for those with neurological conditions impacted by Covid-19 and open face to face services following Covid 19 risk assessments for one to one and small groups.

We have launched Mind2Muscle a new website which will build on up to date information, donations, and bookings. Also, the charity works closely with NHS Consultants, Primary care and social services, their patients, families, carers, and their communities.

## **FINANCIAL REVIEW**

### **Principal funding sources**

The Principal sources of funds have been grants.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

Mind2Muscle is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission on 26th November 2018.

### **Recruitment and appointment of new trustees**

In selecting individuals for appointment as charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration. Trustees in office may nominate persons to be appointed as new trustee. Any appointment must be made at a meeting held according to the ordinary practice of the appointing body. Each appointment must be for a term of 3 years.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Risk management**

Lack of income with Covid 19, premises remaining closed for longer than anticipated and young onset needing their vaccinations to give confidence in returning to their rehabilitation programmes. Mitigated the risk with adapting delivery to on line services.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1180834

### **Principal address**

Euro House  
The Guide Business Centre  
School Lane  
Blackburn  
Lancashire  
BB1 2QH

### **Trustees**

Mrs C M Kershaw  
Ms LK Kershaw (appointed 20.3.22)  
LB Brown (appointed 24.7.20)

### **Independent Examiner**

V & R Accountancy Services  
Chartered Certified Accountants  
Cropton House  
Three Tuns Lane  
Formby  
Merseyside  
L37 4AQ

Approved by order of the board of trustees on 7 June 2022 and signed on its behalf by:

Mrs C M Kershaw - Trustee

**Independent examiner's report to the trustees of Mind2Muscle**

I report to the charity trustees on my examination of the accounts of Mind2Muscle (the Trust) for the year ended 26 May 2021.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

V & R Accountancy Services  
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7 June 2022

Statement of Financial Activities  
for the Year Ended 26 May 2021

		Year Ended 26.5.21 Unrestricted fund £	Period 26.11.19 to 26.5.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		21,464	6,507
<b>EXPENDITURE ON</b>			
Raising funds		6,468	-
<b>Charitable activities</b>			
Charitable activities		13,378	4,875
<b>Total</b>		19,846	4,875
<b>NET INCOME</b>		1,618	1,632
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		1,632	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		3,250	1,632

		26.5.21 Unrestricted fund £	26.5.20 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	4	1,125	1,500
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		2,245	132
<b>CREDITORS</b>			
Amounts falling due within one year	5	(120)	-
<b>NET CURRENT ASSETS</b>		<u>2,125</u>	<u>132</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>3,250</u>	<u>1,632</u>
<b>NET ASSETS</b>		<u>3,250</u>	<u>1,632</u>
<b>FUNDS</b>	6		
Unrestricted funds		<u>3,250</u>	<u>1,632</u>
<b>TOTAL FUNDS</b>		<u>3,250</u>	<u>1,632</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7 June 2022 and were signed on its behalf by:

C M Kershaw - Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

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

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      - 25% on reducing balance

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 26 May 2021 nor for the period ended 26 May 2020.

### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 26 May 2021 nor for the period ended 26 May 2020.



**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**Unrestricted  
fund  
£**INCOME AND ENDOWMENTS FROM**

Donations and legacies

6,507

**EXPENDITURE ON****Charitable activities**

Charitable activities

4,875

**NET INCOME**

1,632

**TOTAL FUNDS CARRIED FORWARD**

1,632

**4. TANGIBLE FIXED ASSETS**Fixtures  
and  
fittings  
£**COST**

At 27 May 2020 and 26 May 2021

1,500

**DEPRECIATION**

Charge for year

375

**NET BOOK VALUE**

At 26 May 2021

1,125

At 26 May 2020

1,500

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

26.5.21

£

26.5.20

£

Other creditors

120

-

**6. MOVEMENT IN FUNDS**

	At 27.5.20 £	Net movement in funds £	At 26.5.21 £
<b>Unrestricted funds</b>			
General fund	1,632	1,618	3,250
<b>TOTAL FUNDS</b>	1,632	1,618	3,250

Notes to the Financial Statements - continued  
for the Year Ended 26 May 2021

**6. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	21,464	(19,846)	1,618
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>21,464</u>	<u>(19,846)</u>	<u>1,618</u>

**Comparatives for movement in funds**

	Net movement in funds £	At 26.5.20 £
<b>Unrestricted funds</b>		
General fund	1,632	1,632
	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>1,632</u>	<u>1,632</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	6,507	(4,875)	1,632
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>6,507</u>	<u>(4,875)</u>	<u>1,632</u>

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 26 May 2021.

Detailed Statement of Financial Activities  
for the Year Ended 26 May 2021

	Year Ended 26.5.21 £	Period to 26.5.20 £	26.11.1	9
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Grants, donations and legacies	21,464	6,507		
<b>Total incoming resources</b>	21,464	6,507		
<b>EXPENDITURE</b>				
<b>Other trading activities</b>				
Purchases	6,468	-		
<b>Charitable activities</b>				
Rent and rates	8,088	-		
Insurance	394	-		
Telephone	526	-		
Postage and stationery	158	-		
Advertising	624	-		
Sundries	9	3,000		
Research and training	-	1,800		
Sub contractors	2,240	-		
Travel expenses	175	-		
Repairs & renewals	633	-		
Depreciation of tangible fixed assets	375	-		
	13,222	4,800		
<b>Support costs</b>				
<b>Finance</b>				
Bank charges	36	-		
<b>Governance costs</b>				
Accountancy and legal fees	120	75		
<b>Total resources expended</b>	19,846	4,875		
<b>Net income</b>	1,618	1,632		