

Trustees' Report and
Financial Statements for the Year Ended 26 May 2022
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 2022

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Trustees' Report
for the Year Ended 26 May 2022

The trustees present their report with the financial statements of the charity for the year ended 26 May 2022. 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 rehabilitation centre continues with clinical assessments and therapy and has aided in helping people with day to day living, managing their neurological conditions effectively and overcoming challenges faced after a neurological diagnosis.

We aim to progress further and continue in the development of rehabilitation centres in more areas of the country. Support from funding streams and grant schemes along with potential sponsorships will be sourced to continue our rehabilitation services to provide ongoing and long-term engagement in our communities.

We thank those that have provided such funding/grants. Critical to successful applications for funding/grants in the future is our ability to match our charity purpose to their criteria.

Further information is available on the Mind2Muscle website including a donation section.

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.

Risk management

We have recognised a risk of insufficient income and reserves to expand our services as the charity is still affected by the impact of the Covid 19. We will mitigate the risk with fundraising and events

Mind2Muscle

Trustees' Report
for the Year Ended 26 May 2022

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

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 08/03/23 and signed on its behalf by:


.....
Mrs C M Kershaw - Trustee

Independent Examiner's Report to the Trustees of
Mind2Muscle

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 2022.

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
Chartered Certified Accountants
Cropton House
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Formby
Merseyside
L37 4AQ

Date: 08/03/23

Statement of Financial Activities
for the Year Ended 26 May 2022

	Notes	26.5.22 Unrestricted fund £	26.5.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		16,103	21,464
EXPENDITURE ON			
Raising funds		4,741	6,468
Charitable activities			
Charitable activities		12,734	13,378
Total		<u>17,475</u>	<u>19,846</u>
NET INCOME/(EXPENDITURE)		<u>(1,372)</u>	<u>1,618</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		3,250	1,632
TOTAL FUNDS CARRIED FORWARD		<u><u>1,878</u></u>	<u><u>3,250</u></u>

Mind2Muscle

Balance Sheet

26 May 2022

	Notes	26.5.22 Unrestricted fund £	26.5.21 Total funds £
FIXED ASSETS			
Tangible assets	4	844	1,125
CURRENT ASSETS			
Debtors	5	615	-
Cash at bank and in hand		659	2,245
		<u>1,274</u>	<u>2,245</u>
CREDITORS			
Amounts falling due within one year	6	(240)	(120)
NET CURRENT ASSETS		<u>1,034</u>	<u>2,125</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,878</u>	<u>3,250</u>
NET ASSETS		<u>1,878</u>	<u>3,250</u>
FUNDS	7		
Unrestricted funds		<u>1,878</u>	<u>3,250</u>
TOTAL FUNDS		<u>1,878</u>	<u>3,250</u>

The financial statements were approved by the Board of Trustees and authorised for issue on08/03/22..... and were signed on its behalf by:


.....
C M Kershaw - Trustee

Notes to the Financial Statements
for the Year Ended 26 May 2022

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
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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 2022 nor for the year ended 26 May 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 26 May 2022 nor for the year ended 26 May 2021.

Notes to the Financial Statements - continued
for the Year Ended 26 May 2022

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	21,464
EXPENDITURE ON	
Raising funds	6,468
Charitable activities	
Charitable activities	13,378
Total	<hr/> 19,846
NET INCOME	<hr/> 1,618
RECONCILIATION OF FUNDS	
Total funds brought forward	1,632
TOTAL FUNDS CARRIED FORWARD	<hr/> <hr/> 3,250

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 27 May 2021 and 26 May 2022	<hr/> 1,500
DEPRECIATION	
At 27 May 2021	375
Charge for year	281
At 26 May 2022	<hr/> 656
NET BOOK VALUE	
At 26 May 2022	<hr/> 844
At 26 May 2021	<hr/> <hr/> 1,125

Notes to the Financial Statements - continued
for the Year Ended 26 May 2022

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	26.5.22	26.5.21
	£	£
Other debtors	615	-
	<u>615</u>	<u>-</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	26.5.22	26.5.21
	£	£
Trade creditors	120	-
Other creditors	120	120
	<u>240</u>	<u>120</u>

7. MOVEMENT IN FUNDS

	At 27.5.21 £	Net movement in funds £	At 26.5.22 £
Unrestricted funds			
General fund	3,250	(1,372)	1,878
	<u>3,250</u>	<u>(1,372)</u>	<u>1,878</u>
TOTAL FUNDS	<u>3,250</u>	<u>(1,372)</u>	<u>1,878</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,103	(17,475)	(1,372)
	<u>16,103</u>	<u>(17,475)</u>	<u>(1,372)</u>
TOTAL FUNDS	<u>16,103</u>	<u>(17,475)</u>	<u>(1,372)</u>

Comparatives for movement in funds

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

Notes to the Financial Statements - continued
for the Year Ended 26 May 2022

7. MOVEMENT IN FUNDS - continued

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

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

A current year 12 months and prior year 12 months combined position is as follows:

	At 27.5.20 £	Net movement in funds £	At 26.5.22 £
Unrestricted funds			
General fund	1,632	246	1,878
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,632</u>	<u>246</u>	<u>1,878</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,567	(37,321)	246
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>37,567</u>	<u>(37,321)</u>	<u>246</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 26 May 2022.

Detailed Statement of Financial Activities
for the Year Ended 26 May 2022

	26.5.22 £	26.5.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants, donations and legacies	16,103	21,464
Total incoming resources	16,103	21,464
EXPENDITURE		
Other trading activities		
Purchases	4,741	6,468
Charitable activities		
Rent and rates	-	8,088
Insurance	863	394
Telephone	891	526
Postage and stationery	-	158
Advertising	1,750	624
Sundries	99	9
Sub contractors	1,437	2,240
Travel expenses	5,804	175
Repairs & renewals	1,409	633
Depreciation of tangible fixed assets	281	375
	12,534	13,222
Support costs		
Finance		
Bank charges	80	36
Governance costs		
Accountancy and legal fees	120	120
Total resources expended	17,475	19,846
Net (expenditure)/income	(1,372)	1,618