

Report of the Trustees and  
Financial Statements  
for the Year Ended 31 March 2021  
for  
Challenging MND

DANIEL JAMES  
UNIT L  
RADFORD BUSINESS CENTRE  
RADFORD WAY  
BILLERICAY  
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CM12 0BZ

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for the Year Ended 31 March 2021

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## Challenging MND

### Report of the Trustees for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 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**

The aim of Challenging MND is to provide financial support to sufferers of MND, to undertake any lasting memorable challenges or events with friends and family.

We aspire to create lifelong memories for people living with MND. Motor neurone disease is a cruel progressive disease which attacks the muscles in the body preventing them from working properly, but the mind stays strong. Therefore, we want to affect the here and now of our beneficiaries lives and ensure we add quality experiences to their life. We are not a research-based charity and have no intention to be.

We also see raising awareness of motor neurone disease as a major part of our work. As of today there is still no cure and we see this as unacceptable. By providing awareness we hope to increase the odds of a cure being found sooner rather than later and help future generations.

##### **History of the charity**

Inspired by Alex Gibson, who was diagnosed with MND in 2018, CHALLENGING MND was created to provide financial assistance to sufferers of MND, to undertake lasting memorable challenges or events with friends and family.

With the onset of MND, and resulting deterioration of body function, the mind remains sharp and unaffected, making the importance of these memorable occasions invaluable.

A fundraising rugby match was held for Alex in October 2018, but rather than benefit from the proceeds of the event, Alex wanted to create something to benefit all people living with MND. The funds were used to kick start the charity, gaining charity status in March 2019.

To date, Alex's extraordinary efforts of climbing the 3 Peaks and cycling the 480 miles in between in one week; walking a double marathon; pedaloing the length of the Thames in world record time; and also help create this charity, continues to inspire not only those living with motor neurone disease, but also those who watch in wonderment at such great acts of selflessness in the face of adversity.

##### **Grants**

We are extremely appreciative to those organisations who have given us grants, whilst at the same time are so grateful to all those organisations and individuals who have taken their time to fundraise for us.

We received the following grants in the year:

Basildon Council	£5,000
Childwick Trust	£10,000
Bruce Wake Charitable Trust	£2,500
The Grace Trust	£1,500

##### **Volunteers**

The charity has given numerous motivational talks to schools; sports clubs; and corporate companies, talking about motor neurone disease and also how to deal with setbacks in life. These talks have always been received extremely well, leading to many people wanting to volunteer for the charity.

## Challenging MND

### Report of the Trustees for the Year Ended 31 March 2021

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Fundraising activities**

Fundraising events this year include:

52 Mile Walk

Abseil off the Orbit

Pedalo World Record attempt

*A virtual bike ride around the UK, performed by two Under 9 rugby teams.*

We have also had a number of personal fundraising attempts including a team of 6 people cycling from Land's End to John O'Groats; and an individual fundraiser cycling 333 miles in 3 days.

Unfortunately, because of the Covid pandemic, we have had to cancel a number of fundraising events including a Family Mud Run; Premiership Rugby Club Bike Ride Challenge; a golf day; and traditionally our biggest fundraiser, our Gala Ball.

In light of the pandemic, we have tried to 'think out of the box' and produced a social media campaign of "Eat A Bulb of Garlic Challenge" which raised several thousand pounds. We also provided online quizzes during lockdown and created a walk 10,000 steps per day for the month of February challenge.

In total we have raised £92,452 through our fundraising efforts.

Additionally, our founder Alex Gibson also broke the world record for travelling the length of the Thames on a pedalo with 3 friends. This event was covered on national TV, radio and press; giving the charity fantastic exposure and raising awareness of motor neurone disease at the same time.

##### **Achievements/Successes**

Despite the devastating impact of the Covid 19 pandemic, we are proud that we have still managed to fundraise enough money to stabilise the charity financially and give us a solid platform to really push on in the next 12 months.

However, because people with MND were classed as extremely vulnerable, this meant they have had to shield for a large majority of the year, which in turn has affected the number of new beneficiaries we have been able to bring on board.

Having said that, we have managed to provide memorable days for beneficiaries in the latter part of the summer. This included one beneficiary pedalling 14 miles of the River Chelmer with family and friends on a pedalo; and also arranging for beneficiaries and their friends and family to abseil off the Orbit structure outside the London Stadium.

To be told "this is one of the best days of my life" at each of the events totally vindicates our objectives of "creating lifelong memories" and our reason for existence.

## Challenging MND

### Report of the Trustees for the Year Ended 31 March 2021

#### **FINANCIAL REVIEW**

##### **Income**

We have received income this through several revenue streams:

Event Sponsorship  
Personal Sponsorship  
Events  
Donations  
Grants

Income has decreased from £131,500 to £110,590. A decrease of 15.90%.

Expenditure currently stands at £146,200. This large increase in expenditure (£44,000 from previous year) is largely due the decision taken to gift the MND Association £100,000 to use within their Quality-of-Life Grants and Covid-19 Emergency Grants - two areas which align neatly with our ethos and aims.

We decided to award such a large sum as we were unable to help as many people as we would have like throughout the year, due to the MND community having to shield throughout the pandemic.

We have two main streams of income: fundraising and grants. While fundraising is quite broad it includes money raised through our own fundraising as well as those who fundraise on our behalf. We will be adding extra focus to grants next year to help us grow the charity.

##### **FUTURE PLANS**

Currently, we are looking at rewording the constitution, in order to really help us achieve our ultimate goal of serving the MND community. By widening the remit, we as a collective organisation would be able to help provide more support and assistance to the MND beneficiary. This is currently being looked into in more depth.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Organisational structure**

###### **Structure, Governance and Management**

The Charity has four Trustees and one Patron. Our ex-trustee Andrew Cappaert, was appointed as Chief Executive in March 2020 on a consultancy basis and is responsible for the day-to-day running of the charity. The Trustees meet on a regular basis to discuss performance of the CEO and the direction of the charity. Together with the CEO, the Trustees confirm strategy and goals; as well as agreeing future fundraising events and ideas.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1182607

##### **Principal address**

##### **Trustees**

Mr A Gibson  
Mr J West  
Mr P Everitt  
Ms Watson (appointed 2.4.20)

## Challenging MND

### Report of the Trustees for the Year Ended 31 March 2021

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Independent Examiner**

DANIEL JAMES

UNIT L

RADFORD BUSINESS CENTRE

RADFORD WAY

BILLERICAY

Essex

CM12 0BZ

#### **SUMMARY**

In such tough unprecedented circumstances this year, we are very proud to have:

" Increased the awareness of Motor Neurone Disease as an illness with no cure"

" Increased the awareness of Challenging MND"

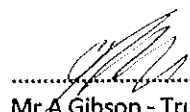
" Grown the charity financially"

Although we would have liked to have brought more beneficiaries on board, this was obviously affected by the Covid 19 pandemic, we are very positive with our ability to increase these numbers in the coming 12 months.

As a new charity, we have learned to adapt; expect the unexpected; and resolve subsequent problems that may arise. We are honoured to have such an amazing network of volunteers and supporters, without whom our work would be so much harder.

Finally, we are of course indebted to our awe-inspiring beneficiaries who have given us such incredible feedback that we are continually inspired to work harder every day to create lifelong memories.

Approved by order of the board of trustees on 16/12/21..... and signed on its behalf by:



.....  
Mr A Gibson - Trustee

Independent Examiner's Report to the Trustees of  
Challenging MND

**Independent examiner's report to the trustees of Challenging MND**

I report to the charity trustees on my examination of the accounts of Challenging MND (the Trust) for the year ended 31 March 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').

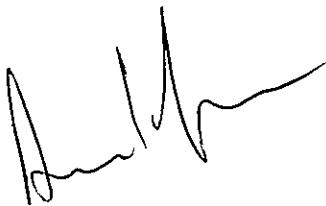
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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.



Daniel Bull  
DANIEL JAMES  
UNIT L  
RADFORD BUSINESS CENTRE  
RADFORD WAY  
BILLERICAY  
Essex  
CM12 0BZ

Date: .....16/12/21.....

## Challenging MND

### Statement of Financial Activities for the Year Ended 31 March 2021

		31.3.21 Unrestricted fund £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>		
Donations and legacies		91,592	88,938
<b>Charitable activities</b>			
Grants		19,000	-
Other trading activities	2	-	42,572
<b>Total</b>		<b>110,592</b>	<b>131,510</b>
 <b>EXPENDITURE ON</b>			
Raising funds	3	39,898	46,527
<b>Charitable activities</b>			
Grants		103,451	-
<b>Total</b>		<b>143,349</b>	<b>46,527</b>
 <b>NET INCOME/(EXPENDITURE)</b>		<b>(32,757)</b>	<b>84,983</b>
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		84,983	-
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>52,226</b>	<b>84,983</b>

The notes form part of these financial statements



Challenging MND

Balance Sheet  
31 March 2021

		31.3.21 Unrestricted fund £	31.3.20 Total funds £
	Notes		
<b>FIXED ASSETS</b>			
Tangible assets	6	2,326	3,488
<b>CURRENT ASSETS</b>			
Debtors	7	2,075	2,781
Cash at bank		47,825	81,243
		<hr/>	<hr/>
		49,900	84,024
<b>CREDITORS</b>			
Amounts falling due within one year	8	-	(2,529)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		49,900	81,495
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		52,226	84,983
		<hr/>	<hr/>
<b>NET ASSETS</b>		52,226	84,983
		<hr/>	<hr/>

The notes form part of these financial statements

Challenging MND

Balance Sheet - continued

31 March 2021

**FUNDS**

9

Unrestricted funds

52,226

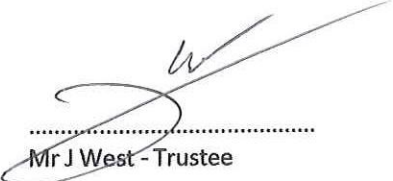
84,983


**TOTAL FUNDS**

52,226


84,983

The financial statements were approved by the Board of Trustees and authorised for issue on .....16/12/21.....  
and were signed on its behalf by:

  
.....  
Mr J West - Trustee

  
.....  
Mr P Everitt - Trustee

  
.....  
Mr A Gibson - Trustee

  
.....  
Ms Watson - Trustee

The notes form part of these financial statements

**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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

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

Ice Custom Trike, which was purchased to provide use for the beneficiaries, is to be written down over 4 years.

**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.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**2. OTHER TRADING ACTIVITIES**

	<b>31.3.21</b>	<b>31.3.20</b>
	<b>£</b>	<b>£</b>
Fundraising events	-	42,572
	<u>          </u>	<u>          </u>

**3. RAISING FUNDS**

**Raising donations and legacies**

	<b>31.3.21</b>	<b>31.3.20</b>
	<b>£</b>	<b>£</b>
Support costs	-	5,935
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund</b>
	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	88,938
Other trading activities	42,572
<b>Total</b>	<u>131,510</u>
 <b>EXPENDITURE ON</b>	
Raising funds	46,527
 <b>NET INCOME</b>	<u>84,983</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u>84,983</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**6. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery £</b>
<b>COST</b>	
At 1 April 2020 and 31 March 2021	4,650
<b>DEPRECIATION</b>	
At 1 April 2020	1,162
Charge for year	1,162
At 31 March 2021	2,324
<b>NET BOOK VALUE</b>	
At 31 March 2021	2,326
At 31 March 2020	3,488

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.21 £</b>	<b>31.3.20 £</b>
Trade debtors	75	2,264
Prepayments and accrued income	2,000	517
	<u>2,075</u>	<u>2,781</u>

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

	<b>31.3.21 £</b>	<b>31.3.20 £</b>
Trade creditors	-	29
Other creditors	-	2,500
	<u>-</u>	<u>2,529</u>

**9. MOVEMENT IN FUNDS**

	<b>At 1.4.20 £</b>	<b>Net movement in funds £</b>	<b>At 31.3.21 £</b>
<b>Unrestricted funds</b>			
General fund	84,983	(32,757)	52,226
<b>TOTAL FUNDS</b>	<u>84,983</u>	<u>(32,757)</u>	<u>52,226</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	110,592	(143,349)	(32,757)
<b>TOTAL FUNDS</b>	<b>110,592</b>	<b>(143,349)</b>	<b>(32,757)</b>

Comparatives for movement in funds

	Net movement in funds £	At 31.3.20 £
Unrestricted funds		
General fund	84,983	84,983
<b>TOTAL FUNDS</b>	<b>84,983</b>	<b>84,983</b>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	131,510	(46,527)	84,983
<b>TOTAL FUNDS</b>	<b>131,510</b>	<b>(46,527)</b>	<b>84,983</b>

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	-	52,226	52,226
<b>TOTAL FUNDS</b>	<b>-</b>	<b>52,226</b>	<b>52,226</b>

## Challenging MND

### Notes to the Financial Statements - continued for the Year Ended 31 March 2021

#### **9. MOVEMENT IN FUNDS - continued**

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 £
<b>Unrestricted funds</b>			
General fund	242,102	(189,876)	52,226
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>242,102</u>	<u>(189,876)</u>	<u>52,226</u>

#### **10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

## Challenging MND

### Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	91,592	88,938
<b>Other trading activities</b>		
Fundraising events	-	42,572
<b>Charitable activities</b>		
Grants	19,000	-
<b>Total incoming resources</b>	110,592	131,510
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Event costs	5,624	39,430
Plant and machinery	1,162	1,162
	6,786	40,592
<b>Charitable activities</b>		
Grants to institutions	103,451	-
<b>Support costs</b>		
<b>Management</b>		
Insurance	140	574
Telephone	278	264
Postage and stationery	21	119
Advertising	2,509	195
Registration fee	-	695
Professional fees	30,000	3,750
	32,948	5,597
<b>Finance</b>		
Bank charges	164	338
<b>Total resources expended</b>	143,349	46,527
<b>Net (expenditure)/income</b>	(32,757)	84,983

This page does not form part of the statutory financial statements