

LISA'S ARMY UK

England & Wales · Charity number 1188909

Details

Status Registered

Legal form CIO

Registered 2020-04-06

Register [View on the Charity Commission register](#)

Contact

Address Lansdown House
Houston Way
Frome
BA11 3EX

Phone 07754720306

Email WELLSDEANNA1@GMAIL.COM

Website WWW.LISASARMY.CO.UK

Activities

Objects: FOR THE PUBLIC BENEFIT THE RELIEF OF SICKNESS OF PEOPLE WHO LIVE IN THE SOUTH WEST OF ENGLAND AND WHO HAVE TERMINAL CANCER BY PROVIDING COMFORT CARE PACKAGES.

Activities: To provide emotional support and relief for sufferers of cancer and to help them with counselling and bereavement support.

Classification

- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£5,539	£8,180	-	-
2024-04-30	£8,603	£8,614	-	-
2023-04-30	£7,104	£6,348	-	-
2022-04-30	£18,849	£12,079	-	-
2021-04-30	£32,148	£8,886	-	-

Trustees

Name	Role	Appointed
DEANNA WELLS		2020-04-06
Daniel WELLS		2020-04-06
Lee Seviour		2025-09-16

LISA-S ARMY UK

England & Wales - Charity number 1188909

Accounts

Charity registration number: 1188909

Lisa's Army UK

Annual Report and Financial Statements

for the Year Ended 30 April 2025

Lisa's Army UK
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Lisa's Army UK

Reference and Administrative Details

Trustees	D Wells D C Wells H Tuttle E Perry
Charity Registration Number	1188909
Principal Office	Lansdown House Houston Way Frome Somerset BA11 3EX
Independent Examiner	C E Weare 7A King Street Frome Somerset BA11 1BH

Lisa's Army UK

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 April 2025.

Objectives and activities

Objects and aims

The charity is a Charitable Incorporated Organisation (CIO) and is governed by its constitution.

The objects of the charity are as follows:

- a) for the public benefit the relief of sickness of people who live in the Southwest of England who have terminal cancer by providing comfort care packages/memory packages in the form of weekends away, days out, chemotherapy care packages, etc.
- b) to provide emotional support and relief for sufferers of cancer through counselling support.

There are many charities that exist to help people living with cancer but our founder Lisa Wells found that there was something missing in what was available. It became her vision to put a smile on a face for a day and help deal with the tough scenarios that cancer brings to both patients and their families. Lisa's Army UK aims to help people by providing emotional support and joyful experiences with their loved ones.

Objectives, strategies and activities

We have continued to raise funds via various activities including fishing events, quiz nights, family fun days but this has not given us the revenue that we had previously hoped for. However, with the economic situation improving we are hoping that we will be able to raise additional funds throughout the coming year and are looking to organise further events to build on the work done so far.

Public benefit

When considering the aims of the charity the trustees have had regard to the guidance issued by the Charity Commission.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Recruitment and appointment of trustees

The Board of Trustees comprises a group of 4 Trustees, recruited for their skills and experience with relevance to the charity.

New Trustees are recruited through social media, local press and a trustee brokerage service as required. Once a potential Trustee has been asked to apply a selection process is undertaken with various criteria involved to ensure the suitability and validity of an applicant. Where necessary new Trustees have to confirm in writing that they are not disqualified from the role in any way as well as holding a valid DBS check.

In recruiting new Trustees the charity aims to create a diverse board with a broad range of skills, knowledge and experience.

Lisa's Army UK

Trustees' Report (continued)

The annual report was approved by the trustees of the charity on 11 July 2025 and signed on its behalf by:

.....
D Wells
Trustee

Lisa's Army UK

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 11 July 2025 and signed on its behalf by:

.....
D Wells
Trustee

Lisa's Army UK

Independent Examiner's Report to the trustees of Lisa's Army UK

I report to the trustees on my examination of the accounts of Lisa's Army UK for the year ended 30 April 2025.

Responsibilities and basis of report

As the charity trustees of Lisa's Army UK 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 Lisa's Army UK's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Lisa's Army UK 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 accounting 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.

.....
C E Weare
AFA MIPA

7A King Street
Frome
Somerset
BA11 1BH

11 July 2025

Lisa's Army UK

Statement of Financial Activities for the Year Ended 30 April 2025

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies		4,430	4,430
Other trading activities		1,109	1,109
		<u>5,539</u>	<u>5,539</u>
Total income			
Expenditure on:			
Raising funds		(1,453)	(1,453)
Charitable activities		(6,727)	(6,727)
		<u>(8,180)</u>	<u>(8,180)</u>
Total expenditure			
		<u>(2,641)</u>	<u>(2,641)</u>
Net expenditure			
		(2,641)	(2,641)
Net movement in funds			
Reconciliation of funds			
Total funds brought forward		<u>23,673</u>	<u>23,673</u>
Total funds carried forward	13	<u>21,032</u>	<u>21,032</u>
		Unrestricted funds £	Total 2024 £
	Note		
Income and Endowments from:			
Donations and legacies		6,605	6,605
Other trading activities		1,998	1,998
		<u>8,603</u>	<u>8,603</u>
Total income			
Expenditure on:			
Raising funds		(3,832)	(3,832)
Charitable activities		(4,782)	(4,782)
		<u>(8,614)</u>	<u>(8,614)</u>
Total expenditure			
		<u>(11)</u>	<u>(11)</u>
Net expenditure			
		(11)	(11)
Net movement in funds			
Reconciliation of funds			
Total funds brought forward		<u>23,684</u>	<u>23,684</u>
Total funds carried forward	13	<u>23,673</u>	<u>23,673</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 13.

Lisa's Army UK

(Registration number: 1188909) Balance Sheet as at 30 April 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	919	-
Current assets			
Debtors	10	500	-
Cash at bank and in hand	11	<u>20,053</u>	<u>24,705</u>
		20,553	24,705
Creditors: Amounts falling due within one year	12	<u>(900)</u>	<u>(1,032)</u>
Net current assets		<u>19,653</u>	<u>23,673</u>
Net assets		<u><u>20,572</u></u>	<u><u>23,673</u></u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>20,572</u>	<u>23,673</u>
Total funds	13	<u><u>20,572</u></u>	<u><u>23,673</u></u>

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 11 July 2025 and signed on their behalf by:

.....
D Wells
Trustee

.....
D C Wells
Trustee

Lisa's Army UK

Notes to the Financial Statements for the Year Ended 30 April 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Lisa's Army UK meets the definition of a public benefit entity under FRS 102. 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 note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Lisa's Army UK

Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Tangible fixed assets are capitalised based on the nature of the individual items involved. There is no de minimis limit for capital costs as any transactions treated as such are capitalised on the substance of each cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Lisa's Army UK

Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	4,430	4,430
Total for 2025	<u>4,430</u>	<u>4,430</u>
Total for 2024	<u>6,605</u>	<u>6,605</u>

Lisa's Army UK

Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Events income;		
Other events income	1,109	1,109
Total for 2025	1,109	1,109
Total for 2024	1,998	1,998

4 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Fundraising trading costs;			
Fundraising		742	742
Costs of goods sold		711	711
Total for 2025		1,453	1,453
Total for 2024		3,832	3,832

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Grant funding of activities		5,641	5,641
Governance costs		1,086	1,086
Total for 2025		6,727	6,727
Total for 2024		4,782	4,782

Lisa's Army UK

Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Other governance costs	1,086	1,086
Total for 2025	<u>1,086</u>	<u>1,086</u>
Total for 2024	<u>1,218</u>	<u>1,218</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Lisa's Army UK

Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

9 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
Additions	1,379	1,379
At 30 April 2025	<u>1,379</u>	<u>1,379</u>
Depreciation		
Charge for the year	460	460
At 30 April 2025	<u>460</u>	<u>460</u>
Net book value		
At 30 April 2025	<u>919</u>	<u>919</u>

10 Debtors

		2025
		£
Other debtors		<u>500</u>

11 Cash and cash equivalents

	2025	2024
	£	£
Cash at bank	<u>20,053</u>	<u>24,705</u>

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	<u>900</u>	<u>1,032</u>

Lisa's Army UK

Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

13 Funds

	Balance at 1 May 2024 £	Incoming resources £	Resources expended £	Balance at 30 April 2025 £
Unrestricted funds				
<i>General</i>				
Unrestricted	23,673	5,539	(8,640)	20,572
	Balance at 1 May 2023 £	Incoming resources £	Resources expended £	Balance at 30 April 2024 £
Unrestricted funds				
<i>General</i>				
Unrestricted	23,684	8,603	(8,614)	23,673

14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds 2025 £
Tangible fixed assets	919	919
Current assets	20,553	20,553
Current liabilities	(900)	(900)
Total net assets	20,572	20,572
	Unrestricted funds General £	Total funds at 30 April 2024 £
Current assets	24,705	24,705
Current liabilities	(1,032)	(1,032)
Total net assets	23,673	23,673

LISA-S ARMY UK

England & Wales - Charity number 1188909

Accounts

BANK ANALYSIS

Transaction date	Transaction details	Sales	Capital paid in	Balance to start	
				Other income	Receipts sub total
					24,716.43
02-May-23	fish off		127.50		127.50
	Emma Willis crowdfunding				-
09-May-23	Fish Off		170.00		170.00
15-May-23	fish off		85.00		85.00
	Carpcoutre				-
24-May-23	fish off		255.00		255.00
30-May-23	Wells			1,531.75	1,531.75
31-May-23	fish off		85.00		85.00
05-Jun-23	fish off		85.00		85.00
	fish off				-
07-Jun-23	fish off		595.00		595.00
06-Jul-23	Chemo Baskets				-
07-Jul-23	Chemo Baskets				-
	Chemo Baskets				-
10-Jul-23	fish off		85.00		85.00
13-Jul-23	Chemo Baskets				-
18-Jul-23	justgiving			108.35	108.35
18-Jul-23	Sandiford				-
25-Jul-23	justgiving			61.47	61.47
28-Jul-23	H Tuttle				-
	Joolery				-
07-Aug-23	fish off		510.00		510.00
31-Aug-23	H Tuttle				-
21-Sep-23	Sandiford				-
02-Oct-23	justgiving			12.37	12.37
06-Oct-23	asda				-
16-Oct-23	masons Arms				-
17-Oct-23	receipts sumup			108.15	108.15
	Chemo Baskets				-
06-Nov-23	white ML			1,000.00	1,000.00
20-Nov-23	Chemo Baskets				-
27-Nov-23	e willis				-
27-Dec-23	CW Accountant				-
11-Jan-24	Dorothy House Hospice				-
26-Jan-24	Chemo Baskets				-
31-Jan-24	Frome college				-
12-Feb-24	Vistaprint				-
14-Feb-24	credit from donations collected			441.00	441.00
26-Feb-24	Chemo Baskets				-
04-Mar-24	justgiving			12.37	12.37
06-Mar-24	paypal				-

-
-
-
-
-
-
-

-	2,077.50	6,565.10	33,399.03
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	Payments					
Total	sub total	Purchases	Rent	Insurance	Telephone	Rates
24,716.43	-					
24,843.93	-					
24,746.43	97.50	97.50				
24,474.43	272.00					
24,644.43	-					
24,729.43	-					
24,663.45	65.98	65.98				
24,918.45	-					
26,450.20	-					
26,535.20	-					
26,620.20	-					
25,240.20	1,380.00					
25,835.20	-					
25,723.20	112.00	112.00				
25,542.02	181.18	181.18				
25,474.87	67.15	67.15				
25,559.87	-					
25,459.79	100.08	100.08				
25,568.14	-					
25,148.14	420.00					
25,209.61	-					
25,116.01	93.60			93.60		
25,091.01	25.00	25.00				
25,601.01	-					
25,407.00	194.01			194.01		
25,179.00	228.00					
25,191.37	-					
25,091.37	100.00	100.00				
25,048.52	42.85	42.85				
25,156.67	-					
25,031.87	124.80	124.80				
26,031.87	-					
25,747.87	284.00	284.00				
25,725.37	22.50	22.50				
24,507.37	1,218.00					
22,007.37	2,500.00					
21,902.40	104.97	104.97				
21,652.40	250.00					
21,532.41	119.99					
21,973.41	-					
21,907.20	66.21	66.21				
21,919.57	-					
21,677.57	242.00					

Subcontract labour	Accounts, legal & prof	Other expenses	Details
		272.00	merchandise to firebrigade re part fundraiser
			merchandise paid into LA from the crowdfunding account
		1,380.00	payment for 2x lakes
			JWLtd amazon paypal
		420.00	JW ltd donations lake payment donations licence merchandise
		228.00	licence/insurance lake payment
			voucher for donation prize for quiz winner donations from quiz
			donation
			merchandise
	1,218.00	2,500.00	donation from LA
		250.00	donation towards boy re mum cancer
		119.99	leaflets
		242.00	donations tickets to legoland for client

repay credit previous transaction

asda collection
donation

table for funday

fuel card for cancer client travel
tble fpr funday

-	1,218.00	5,411.99
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LISA-S ARMY UK

England & Wales - Charity number 1188909

Accounts

Charity registration number: 1188909

Lisa's Army UK

Annual Report and Financial Statements

for the Year Ended 30 April 2023

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Lisa's Army UK

Trustees' Report

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Objectives and activities

Objects and aims

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The objects of the charity are as follows:

- a) for the public benefit the relief of sickness of people who live in the Southwest of England who have terminal cancer by providing comfort care packages/memory packages in the form of weekends away, days out, chemo care packages, etc.
- b) to provide emotional support and relief for sufferers of cancer through counselling support.

There are many charities that exist to help people living with cancer but our founder Lisa Wells found that there was something missing in what was available. It became her vision to put a smile on a face for a day and help deal with the tough scenarios that cancer brings to both patients and their families. Lisa's Army UK aims to help people by providing emotional support and joyful experiences with their loved ones.

Objectives, strategies and activities

Within the UK and around the world the past few years have been economically unstable since the COVID pandemic. We have continued to raise funds via the "Lisa's Army Fish Off", a sponsored bike ride to France, quiz nights, family fun days and various other activities but this has not given us the revenue that we previously had. With the economic situation starting to stabilise we are hoping that we will be able to raise further funds throughout the coming year. We are also looking to organise more family days, comedy days, quiz nights, bingo, a summer fete and a mini festival.

Public benefit

When considering the aims of the charity the trustees have had regard to the guidance issued by the Charity Commission.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Recruitment and appointment of trustees

The Board of Trustees comprises a group of 3 Trustees, recruited for their skills and experience with relevance to the charity.

New Trustees are recruited through social media, local press and a trustee brokerage service as required. Once a potential Trustee has been asked to apply a selection process is undertaken with various criteria involved to ensure the suitability and validity of an applicant. Where necessary new Trustees have to confirm in writing that they are not disqualified from the role in any way as well as holding a valid DBS check.

In recruiting new Trustees the charity aims to create a diverse board with a broad range of skills, knowledge and experience.

Lisa's Army UK

Trustees' Report (continued)

The annual report was approved by the trustees of the charity on 24 November 2023 and signed on its behalf by:

.....
D Wells
Trustee

Lisa's Army UK

Statement of Trustees' Responsibilities

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

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- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 24 November 2023 and signed on its behalf by:

.....
D Wells
Trustee

Lisa's Army UK

Independent Examiner's Report to the trustees of Lisa's Army UK

I report to the trustees on my examination of the accounts of Lisa's Army UK for the year ended 30 April 2023.

Responsibilities and basis of report

As the charity trustees of Lisa's Army UK 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 Lisa's Army UK's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Lisa's Army UK 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 accounting 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.

.....
C E Weare
AFA MIPA

7A King Street
Frome
Somerset
BA11 1BH

24 November 2023

Lisa's Army UK

Statement of Financial Activities for the Year Ended 30 April 2023

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		2,565	2,565
Other trading activities		4,539	4,539
		<hr/>	<hr/>
Total income		7,104	7,104
Expenditure on:			
Raising funds		(8,754)	(8,754)
Charitable activities		(5,596)	(5,596)
Other expenditure	6	898	898
		<hr/>	<hr/>
Total expenditure		(13,452)	(13,452)
Net expenditure		<hr/>	<hr/>
		(6,348)	(6,348)
Net movement in funds		(6,348)	(6,348)
Reconciliation of funds			
Total funds brought forward		30,032	30,032
Total funds carried forward	15	23,684	23,684
		<hr/>	<hr/>
		Unrestricted	Total
		funds	2022
		£	£
Income and Endowments from:			
Donations and legacies		13,360	13,360
Other trading activities		5,489	5,489
		<hr/>	<hr/>
Total income		18,849	18,849
Expenditure on:			
Raising funds		(7,828)	(7,828)
Charitable activities		(2,041)	(2,041)
Other expenditure	6	(2,210)	(2,210)
		<hr/>	<hr/>
Total expenditure		(12,079)	(12,079)
Net income		<hr/>	<hr/>
		6,770	6,770
Net movement in funds		6,770	6,770
Reconciliation of funds			
Total funds brought forward		23,262	23,262
Total funds carried forward	15	30,032	30,032
		<hr/>	<hr/>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 15.

Lisa's Army UK

(Registration number: 1188909) Balance Sheet as at 30 April 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	-	3,375
Current assets			
Debtors	12	-	1,000
Cash at bank and in hand	13	<u>24,716</u>	<u>26,617</u>
		24,716	27,617
Creditors: Amounts falling due within one year	14	<u>(1,032)</u>	<u>(960)</u>
Net current assets		<u>23,684</u>	<u>26,657</u>
Net assets		<u>23,684</u>	<u>30,032</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>23,684</u>	<u>30,032</u>
Total funds	15	<u>23,684</u>	<u>30,032</u>

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 24 November 2023 and signed on their behalf by:

.....
D Wells
Trustee

.....
D C Wells
Trustee

Lisa's Army UK

Notes to the Financial Statements for the Year Ended 30 April 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Lisa's Army UK meets the definition of a public benefit entity under FRS 102. 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 note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Lisa's Army UK

Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Tangible fixed assets are capitalised based on the nature of the individual items involved. There is no de minimis limit for capital costs as any transactions treated as such are capitalised on the substance of each cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Lisa's Army UK

Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	2,565	2,565
Total for 2023	<u>2,565</u>	<u>2,565</u>
Total for 2022	<u>13,360</u>	<u>13,360</u>

Lisa's Army UK

Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	94	94
Events income;		
Other events income	4,445	4,445
Total for 2023	4,539	4,539
Total for 2022	5,489	5,489

4 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Fundraising trading costs;			
Fundraising		8,294	8,294
Costs of goods sold		460	460
Total for 2023		8,754	8,754
Total for 2022		7,828	7,828
			Total costs £

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Grant funding of activities		4,384	4,384
Governance costs		1,212	1,212
Total for 2023		5,596	5,596
Total for 2022		2,041	2,041

Lisa's Army UK

Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

6 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		(725)	(725)
Allocated support costs		(173)	(173)
Total for 2023		<u>(898)</u>	<u>(898)</u>
Total for 2022		<u>2,210</u>	<u>2,210</u>

7 Analysis of governance and support costs

Governance costs

		Unrestricted funds General £	Total funds £
Other governance costs		1,212	1,212
Total for 2023		<u>1,212</u>	<u>1,212</u>
Total for 2022		<u>1,416</u>	<u>1,416</u>

8 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

		2023 £	2022 £
Audit fees		-	1,416
Depreciation of fixed assets		(725)	1,125
		<u>(725)</u>	<u>1,125</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Lisa's Army UK

Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

11 Tangible fixed assets

	Motor vehicles £	Total £
Cost		
At 1 May 2022	6,000	6,000
Disposals	(6,000)	(6,000)
At 30 April 2023	-	-
Depreciation		
At 1 May 2022	2,625	2,625
Eliminated on disposals	(2,625)	(2,625)
At 30 April 2023	-	-
Net book value		
At 30 April 2023	-	-
At 30 April 2022	3,375	3,375

12 Debtors

	2023 £	2022 £
Prepayments	-	1,000

13 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	24,716	26,617

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	1,032	960

Lisa's Army UK

Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

15 Funds

	Balance at 1 May 2022 £	Incoming resources £	Resources expended £	Balance at 30 April 2023 £
Unrestricted funds				
<i>General</i>				
Unrestricted	30,032	7,104	(13,452)	23,684
	Balance at 1 May 2021 £	Incoming resources £	Resources expended £	Balance at 30 April 2022 £
Unrestricted funds				
<i>General</i>				
Unrestricted	23,262	18,849	(12,079)	30,032

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds 2023 £
Current assets	24,716	24,716
Current liabilities	(1,032)	(1,032)
Total net assets	23,684	23,684
	Unrestricted funds General £	Total funds at 30 April 2022 £
Tangible fixed assets	3,375	3,375
Current assets	27,617	27,617
Current liabilities	(960)	(960)
Total net assets	30,032	30,032

LISA-S ARMY UK

England & Wales - Charity number 1188909

Accounts

Charity registration number: 1188909

Lisa's Army UK

Annual Report and Financial Statements

for the Year Ended 30 April 2022

Lisa's Army UK
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Lisa's Army UK

Reference and Administrative Details

Trustees	D Wells D C Wells H Tuttle
Charity Registration Number	1188909
Principal Office	Lansdown House Houston Way Frome Somerset BA11 3EX
Independent Examiner	C E Weare 7A King Street Frome Somerset BA11 1BH

Lisa's Army UK

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 April 2022.

Objectives and activities

Objects and aims

The charity is a Charitable Incorporated Organisation (CIO) and is governed by its constitution.

The objects of the charity are as follows:

- a) to provide emotional support and relief for sufferers of cancer
- b) to help cancer sufferers connect with counselling and bereavement support.

There are many charities that exist to help people living with cancer but, amazing as these are, the trustees felt that there was something missing in the support that is available. Lisa's Army UK is there to provide a fresh look to put a smile on a face for a day and to help deal with those extra tough scenarios. It aims to be able to help people restore their self-confidence after being affected by cancer and to provide emotional comfort and joyful experiences for those who most need them.

Objectives, strategies and activities

Due to the ongoing COVID pandemic the charity has not been able to use most of funds for the aims set out above. Hopefully, as the pandemic recedes Lisa's Army UK will be able to give the help and support it seeks to provide.

Public benefit

When considering the aims of the charity the trustees have had regard to the guidance issued by the Charity Commission.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Recruitment and appointment of trustees

The Board of Trustees comprises a group of 3 - 5 Trustees, recruited for their skills and experience with relevance to the charity.

New Trustees are recruited through social media, local press and a trustee brokerage service as required. Once a potential Trustee has been asked to apply a selection process is undertaken with various criteria involved to ensure the suitability and validity of an applicant. Where necessary new Trustees have to confirm in writing that they are not disqualified from the role in any way as well as holding a valid DBS check.

In recruiting new Trustees the charity aims to create a diverse board with a broad range of skills, knowledge and experience.

Lisa's Army UK

Trustees' Report (continued)

The annual report was approved by the trustees of the charity on 18 November 2022 and signed on its behalf by:

.....
D Wells
Trustee

Lisa's Army UK

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 18 November 2022 and signed on its behalf by:

.....
D Wells
Trustee

Lisa's Army UK

Independent Examiner's Report to the trustees of Lisa's Army UK

I report to the trustees on my examination of the accounts of Lisa's Army UK for the year ended 30 April 2022.

Responsibilities and basis of report

As the charity trustees of Lisa's Army UK 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 Lisa's Army UK's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Lisa's Army UK 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 accounting 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.

.....
C E Weare
AFA MIPA

7A King Street
Frome
Somerset
BA11 1BH

18 November 2022

Lisa's Army UK

Statement of Financial Activities for the Year Ended 30 April 2022

	Note	Unrestricted funds £	Total 30 April 2022 £
Income and Endowments from:			
Donations and legacies		13,360	13,360
Other trading activities		<u>5,489</u>	<u>5,489</u>
Total income		<u>18,849</u>	<u>18,849</u>
Expenditure on:			
Raising funds		(7,828)	(7,828)
Charitable activities		(2,041)	(2,041)
Other expenditure	6	<u>(2,210)</u>	<u>(2,210)</u>
Total expenditure		<u>(12,079)</u>	<u>(12,079)</u>
Net income		<u>6,770</u>	<u>6,770</u>
Net movement in funds		6,770	6,770
Reconciliation of funds			
Total funds brought forward		<u>23,262</u>	<u>23,262</u>
Total funds carried forward	15	<u>30,032</u>	<u>30,032</u>
		Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies		26,631	26,631
Other trading activities		<u>5,517</u>	<u>5,517</u>
Total income		<u>32,148</u>	<u>32,148</u>
Expenditure on:			
Raising funds		(5,847)	(5,847)
Charitable activities		(983)	(983)
Other expenditure	6	<u>(2,056)</u>	<u>(2,056)</u>
Total expenditure		<u>(8,886)</u>	<u>(8,886)</u>
Net income		<u>23,262</u>	<u>23,262</u>
Net movement in funds		<u>23,262</u>	<u>23,262</u>
Reconciliation of funds			
Total funds carried forward	15	<u>23,262</u>	<u>23,262</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 15.

Lisa's Army UK

(Registration number: 1188909) Balance Sheet as at 30 April 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	3,375	4,500
Current assets			
Debtors	12	1,000	-
Cash at bank and in hand	13	<u>26,617</u>	<u>19,722</u>
		27,617	19,722
Creditors: Amounts falling due within one year	14	<u>(960)</u>	<u>(960)</u>
Net current assets		<u>26,657</u>	<u>18,762</u>
Net assets		<u>30,032</u>	<u>23,262</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>30,032</u>	<u>23,262</u>
Total funds	15	<u>30,032</u>	<u>23,262</u>

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 18 November 2022 and signed on their behalf by:

.....
D Wells
Trustee

.....
D C Wells
Trustee

Lisa's Army UK

Notes to the Financial Statements for the Year Ended 30 April 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Lisa's Army UK meets the definition of a public benefit entity under FRS 102. 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 note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Lisa's Army UK

Notes to the Financial Statements for the Year Ended 30 April 2022 (continued)

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Tangible fixed assets are capitalised based on the nature of the individual items involved. There is no de minimis limit for capital costs as any transactions treated as such are capitalised on the substance of each cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Lisa's Army UK

Notes to the Financial Statements for the Year Ended 30 April 2022 (continued)

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	13,360	13,360
Total for period ended 30 April 2022	13,360	13,360
Total for period ended 30 April 2021	26,631	26,631

Lisa's Army UK

Notes to the Financial Statements for the Year Ended 30 April 2022 (continued)

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	115	115
Events income;		
Other events income	5,374	5,374
Total for period ended 30 April 2022	5,489	5,489
Total for period ended 30 April 2021	5,517	5,517

4 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Fundraising trading costs;			
Fundraising		7,594	7,594
Costs of goods sold		234	234
Total for period ended 30 April 2022		7,828	7,828
Total for period ended 30 April 2021		5,847	5,847
			Total costs £

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Grant funding of activities		625	625
Governance costs		1,416	1,416
Total for period ended 30 April 2022		2,041	2,041
Total for period ended 30 April 2021		983	983

Lisa's Army UK

Notes to the Financial Statements for the Year Ended 30 April 2022 (continued)

6 Other expenditure

	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs	1,125	1,125
Allocated support costs	1,085	1,085
Total for period ended 30 April 2022	<u>2,210</u>	<u>2,210</u>
Total for period ended 30 April 2021	<u>2,056</u>	<u>2,056</u>

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Other governance costs	1,416	1,416
Total for period ended 30 April 2022	<u>1,416</u>	<u>1,416</u>
Total for period ended 30 April 2021	<u>983</u>	<u>983</u>

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	30 April 2022 £	30 April 2021 £
Audit fees	1,416	960
Depreciation of fixed assets	<u>1,125</u>	<u>1,500</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Lisa's Army UK

Notes to the Financial Statements for the Year Ended 30 April 2022 (continued)

11 Tangible fixed assets

	Motor vehicles £	Total £
Cost		
At 1 May 2021	6,000	6,000
At 30 April 2022	6,000	6,000
Depreciation		
At 1 May 2021	1,500	1,500
Charge for the year	1,125	1,125
At 30 April 2022	2,625	2,625
Net book value		
At 30 April 2022	3,375	3,375
At 30 April 2021	4,500	4,500

12 Debtors

	2022 £	
Prepayments		1,000

13 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	26,617	19,722

14 Creditors: amounts falling due within one year

	30 April 2022 £	30 April 2021 £
Accruals	960	960

Lisa's Army UK

Notes to the Financial Statements for the Year Ended 30 April 2022 (continued)

15 Funds

	Balance at 1 May 2021 £	Incoming resources £	Resources expended £	Balance at 30 April 2022 £
Unrestricted funds				
<i>General</i>				
Unrestricted	23,262	18,849	(12,079)	30,032
		Incoming resources £	Resources expended £	Balance at 30 April 2021 £
Unrestricted funds				
<i>General</i>				
Unrestricted		32,148	(8,886)	23,262

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds 30 April 2022 £
Tangible fixed assets	3,375	3,375
Current assets	27,617	27,617
Current liabilities	(960)	(960)
Total net assets	30,032	30,032
	Unrestricted funds General £	Total funds at 30 April 2021 £
Tangible fixed assets	4,500	4,500
Current assets	19,722	19,722
Current liabilities	(960)	(960)
Total net assets	23,262	23,262

LISA-S ARMY UK

England & Wales - Charity number 1188909

Accounts

Charity registration number: 1188909

Lisa's Army UK

Annual Report and Financial Statements
for the period from 6 April 2020 to 30 April 2021

Lisa's Army UK

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Lisa's Army UK

Reference and Administrative Details

Trustees	D Wells D C Wells A Gunter G Keily-Theobald H Tuttle
Principal Office	Lansdown House Houston Way Frome Somerset BA11 3EX
Charity Registration Number	1188909
Independent Examiner	Chris Weare 7A King Street Frome Somerset BA11 1BH

Lisa's Army UK

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the period ended 30 April 2021.

Objectives and activities

Objects and aims

The charity is a Charitable Incorporated Organisation (CIO) and is governed by its constitution.

The objects of the charity are as follows:

- a) to provide emotional support and relief for sufferers of cancer
- b) to help cancer sufferers connect with counselling and bereavement support.

There are many charities that exist to help people living with cancer but, amazing as these are, the trustees felt that there was something missing in the support that is available. Lisa's Army UK is there to provide a fresh look to put a smile on a face for a day and to help deal with those extra tough scenarios. It aims to be able to help people restore their self-confidence after being affected by cancer and to provide emotional comfort and joyful experiences for those who most need them.

Objectives, strategies and activities

Due to the ongoing COVID pandemic the charity has not been able to use most of funds for the aims set out above. Hopefully, as the pandemic recedes Lisa's Army UK will be able to give the help and support it seeks to provide.

Public benefit

When considering the aims of the charity the trustees have had regard to the guidance issued by the Charity Commission.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

The annual report was approved by the trustees of the charity on 8 October 2021 and signed on its behalf by:

.....
D Wells
Trustee

Lisa's Army UK

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial period 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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 the trustees of the charity on 8 October 2021 and signed on its behalf by:

.....
D Wells
Trustee

Lisa's Army UK

Independent Examiner's Report to the trustees of Lisa's Army UK

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 April 2021 which are set out on pages 5 to 13.

Respective responsibilities of trustees and examiner

As the charity's trustees of Lisa's Army UK 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 Lisa's Army UK's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Lisa's Army UK 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 accounting 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.

.....
Chris Weare
IFA

7A King Street
Frome
Somerset
BA11 1BH

8 October 2021

Lisa's Army UK

Statement of Financial Activities for the Period from 6 April 2020 to 30 April 2021

	Note	Unrestricted funds £	Total 30 April 2021 £
Income and Endowments from:			
Donations and legacies		26,631	26,631
Other trading activities		5,517	5,517
		<u>32,148</u>	<u>32,148</u>
Expenditure on:			
Raising funds		(5,847)	(5,847)
Charitable activities		(983)	(983)
Other expenditure	6	(2,056)	(2,056)
		<u>(8,886)</u>	<u>(8,886)</u>
Total expenditure		<u>(8,886)</u>	<u>(8,886)</u>
Net income		<u>23,262</u>	<u>23,262</u>
Net movement in funds		<u>23,262</u>	<u>23,262</u>
Reconciliation of funds			
Total funds carried forward	14	<u><u>23,262</u></u>	<u><u>23,262</u></u>

All of the charity's activities derive from continuing operations during the above period.

Lisa's Army UK

(Registration number: 1188909) Balance Sheet as at 30 April 2021

	Note	30 April 2021 £
Fixed assets		
Tangible assets	11	4,500
Current assets		
Cash at bank and in hand	12	19,722
Creditors: Amounts falling due within one year	13	<u>(960)</u>
Net current assets		<u>18,762</u>
Net assets		<u>23,262</u>
Funds of the charity:		
Unrestricted income funds		
Unrestricted funds		<u>23,262</u>
Total funds	14	<u>23,262</u>

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 8 October 2021 and signed on their behalf by:

.....
D Wells
Trustee

.....
D C Wells
Trustee

Lisa's Army UK

Notes to the Financial Statements for the Period from 6 April 2020 to 30 April 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Lisa's Army UK 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 notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Lisa's Army UK

Notes to the Financial Statements for the Period from 6 April 2020 to 30 April 2021

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Lisa's Army UK

Notes to the Financial Statements for the Period from 6 April 2020 to 30 April 2021

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Total 30 April 2021 £
Donations and legacies;		
Donations from companies, trusts and similar proceeds	6,000	6,000
Donations from individuals	20,631	20,631
	<u>26,631</u>	<u>26,631</u>

Lisa's Army UK

Notes to the Financial Statements for the Period from 6 April 2020 to 30 April 2021

3 Income from other trading activities

	Unrestricted funds General £	Total 30 April 2021 £
Trading income;		
Sales of goods and services	1,041	1,041
Events income;		
Other events income	4,476	4,476
	5,517	5,517
	5,517	5,517

4 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total 30 April 2021 £
Fundraising trading costs;			
Fundraising		4,903	4,903
Costs of goods sold		944	944
		5,847	5,847
		5,847	5,847
			Total
			30 April 2021
			£

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 30 April 2021 £
Governance costs		983	983
		983	983
		983	983

Lisa's Army UK

Notes to the Financial Statements for the Period from 6 April 2020 to 30 April 2021

6 Other expenditure

	Unrestricted funds General £	Total 30 April 2021 £
Depreciation, amortisation and other similar costs	1,500	1,500
Allocated support costs	556	556
	<u>2,056</u>	<u>2,056</u>

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 30 April 2021 £
Other governance costs	983	983
	<u>983</u>	<u>983</u>

8 Net incoming/outgoing resources

Net incoming/outgoing resources for the period include:

	30 April 2021 £
Depreciation of fixed assets	<u>1,500</u>

Lisa's Army UK

Notes to the Financial Statements for the Period from 6 April 2020 to 30 April 2021

9 Trustees remuneration and expenses

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Motor vehicles £	Total £
Cost		
Additions	<u>6,000</u>	<u>6,000</u>
At 30 April 2021	<u>6,000</u>	<u>6,000</u>
Depreciation		
Charge for the year	<u>1,500</u>	<u>1,500</u>
At 30 April 2021	<u>1,500</u>	<u>1,500</u>
Net book value		
At 30 April 2021	<u><u>4,500</u></u>	<u><u>4,500</u></u>

12 Cash and cash equivalents

	30 April 2021
	£
Cash at bank	<u><u>19,722</u></u>

13 Creditors: amounts falling due within one year

	30 April 2021
	£
Accruals	<u><u>960</u></u>

14 Funds

	Incoming resources £	Resources expended £	Balance at 30 April 2021 £
Unrestricted funds			
General	<u>32,148</u>	<u>(7,386)</u>	<u><u>24,762</u></u>

Lisa's Army UK

Notes to the Financial Statements for the Period from 6 April 2020 to 30 April 2021

15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds 30 April 2021 £
Tangible fixed assets	4,500	4,500
Current assets	19,722	19,722
Current liabilities	<u>(960)</u>	<u>(960)</u>
Total net assets	<u>23,262</u>	<u>23,262</u>