

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**

<b>Trustees</b>	D Wells
	D C Wells
	H Tuttle
<b>Charity Registration Number</b>	1188909
<b>Principal Office</b>	Lansdown House
	Houston Way
	Frome
	Somerset
	BA11 3EX
<b>Independent Examiner</b>	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 £
<b>Income and Endowments from:</b>			
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>
<b>Expenditure on:</b>			
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
<b>Reconciliation of funds</b>			
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>
	Note	Unrestricted funds £	Total 2021 £
<b>Income and Endowments from:</b>			
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>
<b>Expenditure on:</b>			
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>
<b>Reconciliation of funds</b>			
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 £
<b>Fixed assets</b>			
Tangible assets	11	3,375	4,500
<b>Current assets</b>			
Debtors	12	1,000	-
Cash at bank and in hand	13	<u>26,617</u>	<u>19,722</u>
		27,617	19,722
<b>Creditors: Amounts falling due within one year</b>	14	<u>(960)</u>	<u>(960)</u>
<b>Net current assets</b>		<u>26,657</u>	<u>18,762</u>
<b>Net assets</b>		<u><u>30,032</u></u>	<u><u>23,262</u></u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>30,032</u>	<u>23,262</u>
<b>Total funds</b>	15	<u><u>30,032</u></u>	<u><u>23,262</u></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

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

## 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
<b>Total for period ended 30 April 2022</b>	<b>5,489</b>	<b>5,489</b>
<b>Total for period ended 30 April 2021</b>	<b>5,517</b>	<b>5,517</b>

#### 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
<b>Total for period ended 30 April 2022</b>		<b>7,828</b>	<b>7,828</b>
<b>Total for period ended 30 April 2021</b>		<b>5,847</b>	<b>5,847</b>
			<b>Total costs £</b>

#### 5 Expenditure on charitable activities

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

# Lisa's Army UK

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

### 6 Other expenditure

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

### 7 Analysis of governance and support costs

#### Governance costs

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

### 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	1,125	1,500

### 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 £
<b>Cost</b>		
At 1 May 2021	6,000	6,000
At 30 April 2022	6,000	6,000
<b>Depreciation</b>		
At 1 May 2021	1,500	1,500
Charge for the year	1,125	1,125
At 30 April 2022	2,625	2,625
<b>Net book value</b>		
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 £
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted	<u>23,262</u>	<u>18,849</u>	<u>(12,079)</u>	<u>30,032</u>
		Incoming resources £	Resources expended £	Balance at 30 April 2021 £
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted		<u>32,148</u>	<u>(8,886)</u>	<u>23,262</u>

### 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	<u>(960)</u>	<u>(960)</u>
Total net assets	<u>30,032</u>	<u>30,032</u>
	Unrestricted funds General £	Total funds at 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>