

Charity registration number: 1188909

Lisa's Army UK

Annual Report and Financial Statements

for the Year Ended 30 April 2023

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
Independent Examiner	BA11 3EX
	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 2023.

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, 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.

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

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	24,716	26,617
		24,716	27,617
Creditors: Amounts falling due within one year	14	(1,032)	(960)
Net current assets		23,684	26,657
Net assets		23,684	30,032
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		23,684	30,032
Total funds	15	23,684	30,032

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	2,565	2,565
Total for 2022	13,360	13,360

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		(898)	(898)
Total for 2022		2,210	2,210

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Other governance costs	1,212	1,212
Total for 2023	1,212	1,212
Total for 2022	1,416	1,416

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

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	<u>(6,000)</u>	<u>(6,000)</u>
At 30 April 2023	<u>-</u>	<u>-</u>
Depreciation		
At 1 May 2022	2,625	2,625
Eliminated on disposals	<u>(2,625)</u>	<u>(2,625)</u>
At 30 April 2023	<u>-</u>	<u>-</u>
Net book value		
At 30 April 2023	<u>-</u>	<u>-</u>
At 30 April 2022	<u>3,375</u>	<u>3,375</u>

12 Debtors

	2023 £	2022 £
Prepayments	<u>-</u>	<u>1,000</u>

13 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>24,716</u>	<u>26,617</u>

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	<u>1,032</u>	<u>960</u>

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

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	<u>23,684</u>	<u>23,684</u>
	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	<u>30,032</u>	<u>30,032</u>