

Charity registration number: 1188909

# Lisa's Army UK

Annual Report and Financial Statements

for the Year Ended 30 April 2025

**Lisa's Army UK**  
**Contents (continued)**

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## **Lisa's Army UK**

### **Reference and Administrative Details**

|                                    |                |
|------------------------------------|----------------|
| <b>Trustees</b>                    | D Wells        |
|                                    | D C Wells      |
|                                    | H Tuttle       |
|                                    | E Perry        |
| <b>Charity Registration Number</b> | 1188909        |
| <b>Principal Office</b>            | Lansdown House |
|                                    | Houston Way    |
|                                    | Frome          |
|                                    | Somerset       |
| <b>Independent Examiner</b>        | 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 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<br>funds<br>£ | Total<br>2025<br>£ |
|------------------------------------|------|----------------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                    |
| Donations and legacies             |      | 4,430                      | 4,430              |
| Other trading activities           |      | 1,109                      | 1,109              |
| Total income                       |      | <u>5,539</u>               | <u>5,539</u>       |
| <b>Expenditure on:</b>             |      |                            |                    |
| Raising funds                      |      | (1,453)                    | (1,453)            |
| Charitable activities              |      | (6,727)                    | (6,727)            |
| Total expenditure                  |      | <u>(8,180)</u>             | <u>(8,180)</u>     |
| Net expenditure                    |      | <u>(2,641)</u>             | <u>(2,641)</u>     |
| Net movement in funds              |      | (2,641)                    | (2,641)            |
| <b>Reconciliation of funds</b>     |      |                            |                    |
| 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>      |
|                                    | Note | Unrestricted<br>funds<br>£ | Total<br>2024<br>£ |
| <b>Income and Endowments from:</b> |      |                            |                    |
| Donations and legacies             |      | 6,605                      | 6,605              |
| Other trading activities           |      | 1,998                      | 1,998              |
| Total income                       |      | <u>8,603</u>               | <u>8,603</u>       |
| <b>Expenditure on:</b>             |      |                            |                    |
| Raising funds                      |      | (3,832)                    | (3,832)            |
| Charitable activities              |      | (4,782)                    | (4,782)            |
| Total expenditure                  |      | <u>(8,614)</u>             | <u>(8,614)</u>     |
| Net expenditure                    |      | <u>(11)</u>                | <u>(11)</u>        |
| Net movement in funds              |      | (11)                       | (11)               |
| <b>Reconciliation of funds</b>     |      |                            |                    |
| 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.

The notes on pages 8 to 14 form an integral part of these financial statements.



**Lisa's Army UK**  
**(Registration number: 1188909)**  
**Balance Sheet as at 30 April 2025**

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

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<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|----------------------------|---------------------------------------|---------------------|
| Donations and legacies;    |                                       |                     |
| Donations from individuals | 4,430                                 | 4,430               |
| <b>Total for 2025</b>      | <b>4,430</b>                          | <b>4,430</b>        |
| <b>Total for 2024</b>      | <b>6,605</b>                          | <b>6,605</b>        |

# Lisa's Army UK

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

### 3 Income from other trading activities

|                       | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|-----------------------|---------------------------------------|---------------------|
| Events income;        |                                       |                     |
| Other events income   | 1,109                                 | 1,109               |
| <b>Total for 2025</b> | <b>1,109</b>                          | <b>1,109</b>        |
| <b>Total for 2024</b> | <b>1,998</b>                          | <b>1,998</b>        |

### 4 Expenditure on raising funds

#### a) Costs of trading activities

|                            | Note | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|----------------------------|------|---------------------------------------|---------------------|
| Fundraising trading costs; |      |                                       |                     |
| Fundraising                |      | 742                                   | 742                 |
| Costs of goods sold        |      | 711                                   | 711                 |
| <b>Total for 2025</b>      |      | <b>1,453</b>                          | <b>1,453</b>        |
| <b>Total for 2024</b>      |      | <b>3,832</b>                          | <b>3,832</b>        |

### 5 Expenditure on charitable activities

|                             | Note | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|-----------------------------|------|---------------------------------------|---------------------|
| Grant funding of activities |      | 5,641                                 | 5,641               |
| Governance costs            |      | 1,086                                 | 1,086               |
| <b>Total for 2025</b>       |      | <b>6,727</b>                          | <b>6,727</b>        |
| <b>Total for 2024</b>       |      | <b>4,782</b>                          | <b>4,782</b>        |

## 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<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|------------------------|---------------------------------------|---------------------|
| Other governance costs | 1,086                                 | 1,086               |
| <b>Total for 2025</b>  | <b>1,086</b>                          | <b>1,086</b>        |
| <b>Total for 2024</b>  | <b>1,218</b>                          | <b>1,218</b>        |

#### 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<br>equipment<br>£ | Total<br>£ |
|-----------------------|---------------------------------|------------|
| <b>Cost</b>           |                                 |            |
| Additions             | 1,379                           | 1,379      |
| At 30 April 2025      | 1,379                           | 1,379      |
| <b>Depreciation</b>   |                                 |            |
| Charge for the year   | 460                             | 460        |
| At 30 April 2025      | 460                             | 460        |
| <b>Net book value</b> |                                 |            |
| At 30 April 2025      | 919                             | 919        |

#### 10 Debtors

|               | 2025<br>£ |
|---------------|-----------|
| Other debtors | 500       |

#### 11 Cash and cash equivalents

|              | 2025<br>£ | 2024<br>£ |
|--------------|-----------|-----------|
| Cash at bank | 20,053    | 24,705    |

#### 12 Creditors: amounts falling due within one year

|          | 2025<br>£ | 2024<br>£ |
|----------|-----------|-----------|
| Accruals | 900       | 1,032     |

# Lisa's Army UK

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

### 13 Funds

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

### 14 Analysis of net assets between funds

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