

REGISTERED COMPANY NUMBER: 1189896 (England and Wales)
REGISTERED CHARITY NUMBER: 1189896

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2023
for
The Luke Brown Meningitis Foundation

Cheryl Bostock & Company Accountants Limited
395-397 Woodchurch Road
Prenton
Birkenhead
Merseyside

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for the Year Ended 30 April 2023

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The Luke Brown Meningitis Foundation

Report of the Trustees for the Year Ended 30 April 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

1189896 (England and Wales)

Registered Charity number

1189896

Registered office

4 The Bramles
Stavordale Road
Wirral
CH46 9AE

Trustees

Miss S M Brown
J L Morris
C Simpson

Company Secretary

Independent Examiner

Cheryl Bostock & Co Accountants Limited
Cheryl Bostock & Company Accountants Limited
395-397 Woodchurch Road
Prenton
Birkenhead
Merseyside

Approved by order of the board of trustees on 27 February 2024 and signed on its behalf by:

Miss S M Brown - Trustee

Independent examiner's report to the trustees of The Luke Brown Meningitis Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Cheryl Bostock & Co Accountants Limited

Cheryl Bostock & Company Accountants Limited
395-397 Woodchurch Road
Prenton
Birkenhead
Merseyside

28 February 2024

The Luke Brown Meningitis Foundation

Statement of Financial Activities
for the Year Ended 30 April 2023

		30.4.23 Unrestricted fund £	30.4.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		14,964	20,436
EXPENDITURE ON			
Raising funds	2	8,982	6,391
Charitable activities			
Donations made		-	173
Total		8,982	6,564
NET INCOME		5,982	13,872
RECONCILIATION OF FUNDS			
Total funds brought forward		31,263	17,391
TOTAL FUNDS CARRIED FORWARD		37,245	31,263

The notes form part of these financial statements

The Luke Brown Meningitis Foundation

Balance Sheet

30 April 2023

	Notes	30.4.23 Unrestricted fund £	30.4.22 Total funds £
CURRENT ASSETS			
Cash at bank		38,056	31,864
CREDITORS			
Amounts falling due within one year	5	(811)	(601)
NET CURRENT ASSETS		<u>37,245</u>	<u>31,263</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		37,245	31,263
NET ASSETS		<u>37,245</u>	<u>31,263</u>
FUNDS	6		
Unrestricted funds		<u>37,245</u>	<u>31,263</u>
TOTAL FUNDS		<u>37,245</u>	<u>31,263</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 February 2024 and were signed on its behalf by:

S M Brown - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. RAISING FUNDS

Raising donations and legacies

	30.4.23	30.4.22
	£	£
Events and prizes	7,285	4,899
Event entry fees	-	204
Support costs	1,697	1,288
	<u>8,982</u>	<u>6,391</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the year ended 30 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2023 nor for the year ended 30 April 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	20,436
	<hr/>
EXPENDITURE ON	
Raising funds	6,391
Charitable activities	
Donations made	173
	<hr/>
Total	6,564
	<hr/>
NET INCOME	13,872
RECONCILIATION OF FUNDS	
Total funds brought forward	17,391
	<hr/>
TOTAL FUNDS CARRIED FORWARD	31,263
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Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.23 £	30.4.22 £
Accrued expenses	811	601

6. MOVEMENT IN FUNDS

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	31,263	5,982	37,245
TOTAL FUNDS	31,263	5,982	37,245

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	14,964	(8,982)	5,982
TOTAL FUNDS	14,964	(8,982)	5,982

Comparatives for movement in funds

	At 1.5.21 £	Net movement in funds £	At 30.4.22 £
Unrestricted funds			
General fund	17,391	13,872	31,263
TOTAL FUNDS	17,391	13,872	31,263

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,436	(6,564)	13,872
TOTAL FUNDS	20,436	(6,564)	13,872

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

6. MOVEMENT IN FUNDS - continued

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

	At 1.5.21 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	17,391	19,854	37,245
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>17,391</u>	<u>19,854</u>	<u>37,245</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,400	(15,546)	19,854
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>35,400</u>	<u>(15,546)</u>	<u>19,854</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2023.

The Luke Brown Meningitis Foundation

Detailed Statement of Financial Activities
for the Year Ended 30 April 2023

	30.4.23 £	30.4.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & Fundraising	14,964	20,436
Total incoming resources	14,964	20,436
EXPENDITURE		
Raising donations and legacies		
Events and prizes	7,285	4,899
Event entry fees	-	204
	7,285	5,103
Support costs		
Finance		
Bank charges	7	16
Other		
Promotional merchandise	350	525
Governance costs		
Other admin costs	320	140
Accountancy and legal fees	1,020	780
	1,340	920
Total resources expended	8,982	6,564
Net income	5,982	13,872