

COMMUNITY LEICESTERSHIRE ARTHRITIS SELF HELP

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2018

COMMUNITY LEICESTERSHIRE ARTHRITIS SELF HELP

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COMMUNITY LEICESTERSHIRE ARTHRITIS SELF HELP

LEGAL AND ADMINISTRATIVE INFORMATION

31 OCTOBER 2018

Charity registration number 1151899

Principal Office 9 Newarke Street
Leicester
LE1 5SN

Bankers NatWest
7 Granby Street
Leicester

Independent Examiner Kay Wilson
High Cross Grange
Claybrooke Magna
Lutterworth
LE17 5AU

Trustees

Conrad Wilson McEwan

Margaret Green

Douglas Moore

Pauline Townsend

Sonal Godhanian

Karen Martin

Diana Osborn

Cara Davidson

Mark Bentham

(resigned 1 Nov. 2017)

(resigned 1 April 2018)

COMMUNITY LEICESTERSHIRE ARTHRITIS SELF HELP

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 OCTOBER 2018

The Trustees present their annual report and the financial statements for the year ended 31 October 2018. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

Governing Document

The Association is governed by its Constitution dated 12 November 2012 as amended on 22 April 2013.

Recruitment and appointment of Trustees

New Trustees are appointed by existing Trustees based on the experience and skills they will offer, and the requirements of the current Trustees Board and needs of the Charity.

Trustees' Induction

New Trustees are informed about the objectives and running practices of the organisation as well as their duties, responsibilities and role within the Trustees Board and the Charity.

Organisation structure

All major policy and spending decisions are subject to approval by the majority of the Trustees. All expenses and minor spending decisions must be approved by a minimum of two trustees, one of whom must be a signatory. All cheques must be signed by two signatories.

Charity objectives

The charity's objective is to relieve the needs of those suffering from Arthritis and related Musculoskeletal (MSK) disorders. Our mission is to help people with arthritis to better manage their condition to live better lives.

Activities and review of the year

In planning our activities for the year we keep in mind the Charity Commission's guidance on public benefit at our trustees meetings and ensure that this is the driving force behind everything we do. We believe our primary focus of improving the quality of life for people with arthritis and other musculoskeletal conditions to be within the Charity Commission's definition of what constitutes a public benefit. The charity is open to all sections of the population irrespective of faith, ethnicity or gender, and offers support on a similar basis. The charity has organised a variety of well-being activities, offered support to members and people newly diagnosed with arthritis, as well as staging events to raise awareness that arthritis affects all sectors of the public.

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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 OCTOBER 2018

Activities and review of the year (continued)

The year has been a challenging one for several reasons. Administration support has been greatly reduced and there was also an office move just after Christmas. In addition, a need to reduce any unnecessary expenditure was identified and dealt with along with the resolution of a few legacy issues to reduce costs to the charity. Moving office made a massive difference and gave us an opportunity to reduce our office costs, such as not renewing the photocopier contract and cancelling contracts and agreements made several years ago that we no longer have any need of. This has resulted in the charity now being in a much stronger position. We have been very fortunate with fundraising grants thanks to the hard work of our trustees and the generosity of our donors.

We have continued to deliver our hydrotherapy, yoga and exercise sessions at reasonable rates for our members as well as we developing and implementing a well-being course, which was very well received by those taking part. The aim of these sessions is to help people to better manage their condition without compromising any medical advice or medications.

Financial Review

The Statement of Financial Activities is set out on page 6 of the financial statements.

Income Generation

Income is generated from multiple streams. Yoga Session fees generate a weekly income, and Hydrotherapy a monthly one. Our "donate a cuppa" campaign also generates a monthly income. Membership fees generate an annual income. Other income streams stem from grant applications, donations from the general public, and fundraising events.

Reserve Policy

As a newly formed charity CLASH 2012 has not yet built up reserves. The trustees review the Reserves Policy on an ongoing basis, but in the interim aim to retain a cash balance of no less than £3,000.

Risk management policy

The trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the charity in the

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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 OCTOBER 2018

Review of specific projects and confirmation that funds can meet their objectives.

All restricted funding received for specific activities is used for direct expenditure and related support costs.

Any funding received for projects that extend beyond the year-end is apportioned appropriately. £18,027 (2017 - £ 5,187) of restricted funding was received in the year ended 31 October 2018. The balance of restricted funding received and not spent at 31 October 2018 is £15,467 (2017 - £2,330).

Future Plans

The Trustees wish to continue providing members with practical support to enable them to live fuller lives while maintaining the financial viability of the organisation. It is planned to carry on providing hydrotherapy, yoga and seated exercise sessions in addition to the well-being sessions to more people. We hope to work with local CCGs and consultants specialising in arthritis in order to provide support to clinicians and offer a tool kit for patients living with arthritis to help them live a fuller life.

This report was approved by the Trustees on

Conrad McEwan
Chair

COMMUNITY LEICESTERSHIRE ARTHRITIS SELF HELP

INDEPENDENT EXAMINERS REPORT TO THE MEMBERS

I report on the accounts of Community Leicestershire Arthritis Self Help (CLASH 2012) for the year ended 31 October 2018, which are set out on pages 7 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- ☐ examine the accounts under section 145 of the Charities Act;
- ☐ to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- ☐ to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- ☐ to keep accounting records in accordance with section 130 of the Charities Act; and
- ☐ to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kay Wilson

High Cross Grange, Claybrooke Magna, Lutterworth LE17 5AU

Dated: 12 April 2019

COMMUNITY LEICESTERSHIRE ARTHRITIS SELF HELP

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 OCTOBER 2018

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Incoming resources					
Grants received	2	8,595	17,869	26,464	9,937
Gifts and Donations		6,482		6,482	5,113
Activities for generating funds	3	747	-	747	720
Income from charitable activities - Subscriptions		4,620	158	4,778	5,241
Total incoming resources		20,444	18,027	38,471	21,011
Resources expended					
Charitable expenditure	4	14,254	4,889	19,143	30,459
Total resources expended		14,254	4,889	19,143	30,459
Net incoming resources for the year		6,190	13,138	19,328	(9,448)
Fund balances as at 1 November 2017	8	30	2,329	2,359	11,807
Fund balances carried forward at 31 October 2018		6,220	15,467	21,687	2,359

The above results all relate to continuing activities.

There are no recognised gains or losses for the above financial year other than those shown on the statement of financial activities.

COMMUNITY LEICESTERSHIRE ARTHRITIS SELF HELP

BALANCE SHEET

AS AT 31 OCTOBER 2018

	Notes	2018 £	2017 £
Fixed Assets			
Fixtures, fittings and office equipment		-	319
Current Assets			
Amounts owed			
Cash at bank and in hand		21,147	3,889
Prepayments		3,766	1,194
		<u>24,913</u>	<u>5,083</u>
Current Liabilities			
Creditors: amounts falling due within one year	6	(3,226)	(3,043)
Net Current Assets		<u>21,687</u>	<u>2,040</u>
Net Assets		<u>21,687</u>	<u>2,359</u>
Funds of the Charity			
Unrestricted funds	8	5,670	30
Restricted Funds	8	16,017	2,329
Total Funds		<u>21,687</u>	<u>2,359</u>

The financial statements are approved by the trustees on the
and signed on their behalf by:

12 April 2019

Conrad McEwan

Diana Osborn

COMMUNITY LEICESTERSHIRE ARTHRITIS SELF HELP

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

1 Accounting Policies

a) Basis of accounting

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), issued on 16 July 2014 and the Charities Act 2011.

The accounts 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.

The charity constitutes a public benefit entity as defined by FRS 102.

b) Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- i) the charity has entitlement to the funds;
- ii) the performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- iii) there is sufficient certainty that receipt of the income is considered probable; and
- iv) the amount can be measured reliably.

Legacies are included in the statement of financial affairs when receipt is probable, that is when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Income received in advance of provision of other specified services are deferred until the criteria for income recognition are met.

c) Donated services and facilities

Donated services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt donated services and facilities are recognised on the basis of the value of the gift to the charity, which is the amount the charity would have been willing to pay to obtain the services or facilities of equivalent benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

e) Fund Accounting

Funds held by the charity are either:

- i) Unrestricted general funds are funds which are available to spend on activities that further any of the purposes of the charity.
- ii) Designated funds are unrestricted funds of the charity, which the trustees have decided, at their discretion, to set aside for use for a specific purposes.
- iii) Restricted funds are grants or donations, which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects undertaken by the charity.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- i) Expenditure on charitable activities includes the cost undertaken to further the purposes of the charity and their associated costs.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs

- ii) include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
- iii) Other expenditure represents those items not falling into any other heading.

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018.

1 Accounting Policies (continued)

f) Expenditure and irrecoverable VAT (continued)

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Tangible fixed assets:

Individual fixed assets are capitalised at cost and depreciated over their estimated, useful, economic lives on a straight line basis as follows:

Asset category	Annual rate
Equipment	25%

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and other short term, highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k) Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 Voluntary income

	2018 £	2017 £
Donations	6,482	5,113
Grants	26,464	9,937
	<u>32,946</u>	<u>15,050</u>

Grants received comprise:

Edith Murphy Trust	5,500	3,000
Leicester, Leicestershire and Rutland Community Foundation (LLRCF)	730	1,500
7 Events	550	-
Children's Arthritis Trust	6,300	-
Comic Relief	2,137	-
Foyle Foundation	3,000	-
Leicestershire and Rutland Sport (LRS)	-	3,137
Helen Jean Cope	1,000	-
Florence Turner Trust	500	-
LCC Shires grant	3,202	-
Pagets Trust	1,000	-
Yorkshire Bank	2,045	-
JR Conah	500	-
Next	-	1,500
Waitrose Community Fund	-	550
Wasburtons Community Fund	-	250
	<u>26,464</u>	<u>9,937</u>

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

3 Activities for generating funds

	2018 £	2017 £
Fundraising	747	720
Other	-	-
	<u>747</u>	<u>720</u>

4 Charitable expenditure

	2018 £	2017 £
Project expenses	6,213	9,458
Office expenses	6,062	11,649
Project worker training	-	350
Telephone, stationery and postage	795	3,239
Promotional work and materials	4,200	2,481
Donations and gifts	-	-
Subscriptions	72	245
Depreciation	319	319
Miscellaneous	723	963
Travel & accommodation	759	1,755
	<u>19,143</u>	<u>30,459</u>

5 Employees emoluments and related party transactions

The charity employed no people (2017: 5) during the year with a total wages bill of £0 (2017: £2,966).

No wages payments were made to any trustees during the year and no contributions to employee pension schemes or redundancy payments were made by the charity during the year.

3 trustees (2017: 4) were reimbursed travel and subsistence expenses amounting to £778 (2017: £1,229).

0 trustee (2017: 1) was reimbursed child care expenses amounting to £- (2017: £42).

The following trustees or businesses received payment in their professional capacity:

Conrad McEwan - £3,473 (2017: £2,250) Artwork, E-learning, facilitation and DVD production

Karen Martin - £344 (2017: £1,017) Administrative support

6 Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	2,624	1,764
Accrued expenses	602	1,259
Payroll liabilities	-	20
	<u>3,226</u>	<u>3,043</u>

7 Analysis of net assets between funds

	Restricted: £	Unrestricted £	Total £	2017 £
Assets	117,448	7,465	24,913	5,402
Current liabilities	(1,431)	(1,795)	(3,226)	(3,043)
	<u>116,017</u>	<u>5,670</u>	<u>21,687</u>	<u>2,359</u>

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

£ Movement in funds	At 1 November 2017	Incoming Resources	Outgoing resources	At 31 October 2018
	£	£	£	£
Restricted Funds:				
Children's Arthritis Trust	-	6,308	113	6,287
Comic Relief	-	2,137	0	2,137
Foyle Foundation	-	3,008	181	2,819
LLRCF - Hydrotherapy	192	-	192	-
LLRCF - Well being Wednesdays	200	888	384	704
LLRCF - Yoga	50	-	50	-
Leicestershire & Rutland Sport (LRS)	1,887	-	770	1,117
Helen Jean Cape	-	1,008	1,080	-
Florence Turner Trust	-	508	489	11
LCC Shires grant	-	3,202	1,509	1,693
Pagets Trust	-	1,008	300	700
	2,329	18,027	4,888	15,468
Unrestricted Funds:	30	20,444	14,255	6,219
	2,359	38,471	19,143	21,687

Details of restricted funds

Children's Arthritis Trust	To improve the lives of children with arthritis
Comic Relief	To provide part time administrative support
Foyle Foundation	To provide hydrotherapy exercise, yoga and seated exercise classes for individuals with MSK conditions with reduced mobility
LLRCF - Hydrotherapy	To provide hydrotherapy exercise for individuals with MSK conditions with reduced mobility
LLRCF - Well being Wednesdays	To provide a seated exercise class and other activities and advice for individuals with MSK conditions with reduced mobility
LLRCF - Yoga	To provide yoga exercise for individuals with MSK conditions with reduced mobility
Helen Jean Cape	To provide hydrotherapy exercise for individuals with MSK conditions with reduced mobility
LRS	To set up the CLASH table tennis club in partnership with Rawlins Academy and provide funding for a table tennis coach
Florence Turner Trust	To provide hydrotherapy exercise for individuals with MSK conditions with reduced mobility
LCC Shires Grant	To provide a seated exercise class and other advice for individuals with MSK conditions with reduced mobility
Pagets Trust	To provide hydrotherapy exercise and yoga exercise for individuals with MSK conditions with reduced mobility