

**Charity Registration No. 1172270**

**Company Registration No. 10459151 (England and Wales)**

**YOUR SIMPAL**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2019**

# YOUR SIMPAL

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Blair Papworth Christopher Lewis Lee Perriam
<b>Charity number</b>	1172270
<b>Company number</b>	10459151
<b>Registered office</b>	The Cottage Pierremont Park Pierremont Avenue Broadstairs CT10 1JX
<b>Accountants</b>	Pure Cloud Accounting Ltd The Cottage Pierremont Park Pierremont Avenue Broadstairs CT10 1JX

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# YOUR SIMPAL

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# YOUR SIMPAL

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 NOVEMBER 2019

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The trustees present their report and financial statements for the year ended 30 November 2019.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

### Objectives and activities

The charity's objects are the relief of financial hardship of those living with cancer related illnesses whether as a patient or carer by the provision of pre-paid SIM cards and mobile telephones to enable support to be given to those who are in need of such facilities. There has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Blair Papworth  
Christopher Lewis  
Lee Perriam

All trustees were appointed on a voluntary basis. None of the trustees has any beneficial interest in the company other than as stated below. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The charity acquires goods and services at an agreed mark up from C4C Mobile Ltd which is owned by Blair Papworth. All transactions have been conducted in accordance with the charity's governing Memorandum and Articles of Association.

The trustees' report was approved by the Board of Trustees.

Blair Papworth  
Trustee  
Dated: 14<sup>th</sup> August 2020



## **YOUR SIMPAL**

### **CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF YOUR SIMPAL FOR THE YEAR ENDED 30 NOVEMBER 2019**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Your Simpal for the year ended 30 November 2019, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 2 November 2016. Our work has been undertaken solely to prepare for your approval the financial statements of Your Simpal and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Your Simpal and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that Your Simpal has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Your Simpal. You consider that Your Simpal is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of Your Simpal. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

**Pure Cloud Accounting Ltd**

14<sup>th</sup> August 2020

**Chartered Accountants**

The Cottage  
Pierremont Park  
Pierremont Avenue  
Broadstairs  
CT10 1JX

## YOUR SIMPAL

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 NOVEMBER 2019

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	Note	Unrestricted funds	Restricted funds	Total	Total
		2019 £	2019 £	2019 £	2018 £
<b>Income from:</b>					
Donations and legacies	3	33,493	2,500	35,993	24,126
<b>Expenditure on:</b>					
Raising funds	4	4,324	67	4,391	2,742
Charitable activities	5	25,968	7,472	33,440	15,092
<b>Total resources expended</b>		<b>30,292</b>	<b>7,539</b>	<b>37,831</b>	<b>17,934</b>
<b>Net income for the year</b>		<b>3,201</b>	<b>(5,039)</b>	<b>(1,838)</b>	<b>6,292</b>
Fund balances at 1 December 2018		594	6,111	6,705	413
<b>Fund balances at 30 November 2019</b>		<b>3,795</b>	<b>1,072</b>	<b>4,867</b>	<b>6,705</b>

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The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# YOUR SIMPAL

## BALANCE SHEET

AS AT 30 NOVEMBER 2019

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	Note	2019 £	2018 £
<b>Current assets</b>			
Debtors		450	6,000
Cash at bank and in hand		4,739	4,248
		<hr/>	<hr/>
		5,189	10,248
Creditors: amounts falling due within one year		(322)	(3,543)
		<hr/>	<hr/>
<b>Net current assets</b>		4,867	6,705
		<hr/>	<hr/>
<b>Income funds</b>			
Restricted funds		1,072	6,111
Unrestricted funds		3,795	594
		<hr/>	<hr/>
		4,867	6,705
		<hr/>	<hr/>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 November 2019.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 14<sup>TH</sup> August 2020



Blair Papworth  
Trustee

Company Registration No. 10459151

# YOUR SIMPAL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2019

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### 1 Accounting policies

#### Charity information

Your Simpal is a private company limited by guarantee incorporated in England and Wales. The registered office is The Cottage, Pierremont Park, Pierremont Avenue, Broadstairs, Kent, CT10 1JX.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.



# YOUR SIMPAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2019

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### 1 Accounting policies

(Continued)

#### 1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.6 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## YOUR SIMPAL

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2019

#### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2019 £	2019 £	2019 £	2018 £
Donations and gifts	33,493	2,500	35,993	24,126
	<b>33,493</b>	<b>2,500</b>	<b>35,993</b>	<b>24,126</b>

#### 4 Raising funds

	Unrestricted funds	Restricted funds	Total	Total
	2019 £	2019 £	2019 £	2018 £
<u>Fundraising and publicity</u> Advertising	4,324	67	4,391	2,742
	<b>4,324</b>	<b>67</b>	<b>4,391</b>	<b>2,742</b>

# YOUR SIMPAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2019

### 5 Charitable activities

	Charitable expenditure	Charitable expenditure
	2019 £	2018 £
Mobile and SIM services	13,885	12,283
Print, post & stationery	141	30
Subscriptions	743	613
Telephone	5,194	2,143
Legal costs	13	23
Premises costs	3,043	-
Staff costs	10,421	-
	<b>33,440</b>	<b>15,092</b>
<b>Analysis by fund</b>		
Unrestricted funds	<b>25,968</b>	<b>14,449</b>
Restricted funds	<b>7,472</b>	<b>643</b>
	<b>33,440</b>	<b>15,092</b>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 7 Debtors

	2019 £	2018 £
<b>Amounts falling due within one year:</b>		
Trade debtors	450	4,000
Other debtors	-	2,000
	<b>450</b>	<b>6,000</b>

## YOUR SIMPAL

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2019

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**8 Creditors: amounts falling due within one year**

	2019	2018
	£	£
Trade creditors	285	3,543
	<u>285</u>	<u>3,543</u>

**9 Related party transactions**

**Transactions with related parties**

During the year the charity entered into the following transactions with related parties:

	Purchase of goods	
	2019	2018
	£	£
C4C Mobile Ltd	13,884	12,283
	<u>13,884</u>	<u>12,283</u>