

Company registration number: 07064316

Charity registration number: 1135588

# Asbestos Victim Support

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 November 2017



# **Asbestos Victim Support**

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## **Asbestos Victim Support**

### **Reference and Administrative Details**

<b>Trustees</b>	D Matthews
	P Snowden
	ERTC Owen
<b>Principal Office</b>	York Eco Business Centre
	Amy Johnson Way
	Clifton Moor
	York
	North Yorkshire
	YO30 4AG
	The charity is incorporated in England and Wales.
<b>Company Registration Number</b>	07064316
<b>Charity Registration Number</b>	1135588

# **Asbestos Victim Support**

## **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 November 2017.

### **Our Aims and Objectives**

#### Purposes and Aims

Our charity's purposes as set out in the objects contained in the company's memorandum of association are to:

(1) TO RELIEVE THE NEEDS OF PEOPLE WITH ASBESTOS RELATED DISEASES, THEIR CARERS AND FAMILIES IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF INFORMATION, ADVICE, COUNSELLING AND SUPPORT.

(2) TO PROMOTE GOOD HEALTH; IN PARTICULAR BUT NOT EXCLUSIVELY BY EDUCATING THE PUBLIC AND RAISING AWARENESS OF ALL ASPECTS OF ASBESTOS RELATED DISEASES, INCLUDING THE CAUSES, DIAGNOSIS, TREATMENT, AND NEEDS OF PEOPLE WITH SUCH A DISEASE OR SUFFERING PREJUDICE AS A RESULT OF AN ASBESTOS RELATED CONDITION.

#### Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us to ensure our aims, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

#### The focus of our work

Our main objectives for the year continued to be the promotion of information, advice and support services available to relieve the needs of people with asbestos related diseases, their carers and their families.

The strategies we used to meet these objectives included:

It should be emphasised that the website will encourage people from all walks of life, irrespective of whether or not they are a victim of asbestos disease to take a tour and make a contribution on the forum, if sufficiently motivated to do so.

#### **2. Awareness generation strategy development**

In addition to the website full colour information leaflets will be produced. These leaflets will contain a summary of the matters referred to above so far as the website is concerned. There will also be reference to the website on the leaflet. These leaflets will be made available to the general public, free of charge. Subject to permission being obtained, the leaflets will be made available at strategic points throughout Hospitals and various other healthcare agencies. In addition it is hoped to form strategic partnerships with other charities such as Age Concern, Macmillan, Cancer Research and Citizens Advice Bureaux, which will result in an increased awareness of the charity Asbestos Victim Support and as to how the proposed charity can be of public benefit. For example, if a strategic partnership can be formed with, say, the Citizens Advice Bureaux, then the charity's leaflets can be made available to clients to the Citizens Advice Bureaux who seek advice in relation to any asbestos related problem.

This will not only increase public awareness of the existence of the charity but will also fulfil a very definite need for information and advice on the subject by the public.

# **Asbestos Victim Support**

## **Trustees' Report**

1. Individuals suffering from an asbestos related condition will be identified as follows:
  - (i) The website has been constructed in such a way so that any search of popular search engines will result in a very high ranking, thus enabling any enquirer to identify the charity.
  - (ii) If our leaflets are made available to the various medical and advice agencies they, in turn, will make the leaflets available to enquirers.
  - (iii) By liaising with others in a similar position and other professionals they, in turn, can advise of the existence of the charity.
  - (iv) In due course, and once sufficient funds are in place, it is proposed that there will be regional and national advertising to further promote the existence of the charity to the general public.

It is also proposed that, from time to time, the proposed charity will host seminars throughout England and Wales. The venues and dates of such seminars would be well publicised. Such seminars would be intended to be of an informative nature in that the charity would invite various specialists from a number of different fields to provide presentations. The seminars would be of an educational nature for the various attendees but would also serve to increase the awareness of the existence of the charity to members of the public
  - (v)

### **Plans for Future Periods**

#### **Financial Review**

##### Fund-raising activity

A targeted letter to heavy industry companies who previously used asbestos in the workplace was sent out, drawing their attention to our charity and encouraging donations to our cause to enable us to market our services to the public. The donations received covered the cost of the activity but did not produce sufficient donations to support our awareness generation plans.

##### Principal Funding Sources

The principal funding sources for the charity are from donations from those aware of our services.

##### Investment Policy

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term on increasing awareness of the charity's services. As a result there are few funds available for long-term investment.

#### **Structure, Governance and Management**

##### Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 19th April 2010. The company was established under a Memorandum of Association which establishes the objects and powers of the charitable company and is governed under its Articles of Association.

##### Recruitment and Appointment of Management Committee

The Directors of the company are also charity trustees for the purposes of charity law.

All members of the Management Committee give their time voluntarily and received no benefits from the charity.

#### **Responsibilities of the Management Committee**

## Asbestos Victim Support

### Trustees' Report

Company law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application resources, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

select suitable accounting policies and then apply them consistently;

make judgments and estimates that are reasonable and prudent; and

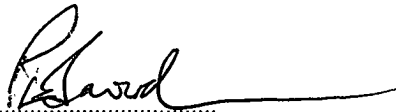
prepare the financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

The Management Committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985.

#### Accountants

CCF Accountancy was appointed as the charitable company's Accountants during the year and has expressed their willingness to continue in that capacity.

The annual report was approved by the trustees of the charity on 28 February 2018 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'P Snowden', written over a dotted line.

P Snowden  
Trustee

## Asbestos Victim Support

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Asbestos Victim Support for the purposes of company law) 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.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 28 February 2018 and signed on its behalf by:



.....  
P Snowden  
Trustee

## Asbestos Victim Support

### Statement of Financial Activities for the Year Ended 30 November 2017 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2017 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	1,113	1,113
Other income		<u>3</u>	<u>3</u>
Total Income		<u>1,116</u>	<u>1,116</u>
<b>Expenditure on:</b>			
Other expenditure	4	<u>(1,017)</u>	<u>(1,017)</u>
Total Expenditure		<u>(1,017)</u>	<u>(1,017)</u>
Net income		<u>99</u>	<u>99</u>
Net movement in funds		99	99
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>2,248</u>	<u>2,248</u>
Total funds carried forward	9	<u>2,347</u>	<u>2,347</u>
	Note	Unrestricted funds £	Total 2016 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	837	837
Other income		<u>1</u>	<u>1</u>
Total Income		<u>838</u>	<u>838</u>
<b>Expenditure on:</b>			
Other expenditure	4	<u>(408)</u>	<u>(408)</u>
Total Expenditure		<u>(408)</u>	<u>(408)</u>
Net income		<u>430</u>	<u>430</u>
Net movement in funds		430	430
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>2,248</u>	<u>2,248</u>
Total funds carried forward	9	<u>2,678</u>	<u>2,678</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2016 is shown in note 9.



## Asbestos Victim Support

(Registration number: 07064316)  
Balance Sheet as at 30 November 2017

	Note	2017 £	2016 £
<b>Current assets</b>			
Debtors	7	-	(1)
Cash at bank and in hand		<u>2,527</u>	<u>2,859</u>
		2,527	2,858
<b>Creditors: Amounts falling due within one year</b>	8	<u>(180)</u>	<u>(180)</u>
<b>Net assets</b>		<u>2,347</u>	<u>2,678</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>2,347</u>	<u>2,678</u>
<b>Total funds</b>	9	<u>2,347</u>	<u>2,678</u>

For the financial year ending 30 November 2017 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 28 February 2018 and signed on their behalf by:

  
.....  
P Snowden  
Trustee

## **Asbestos Victim Support**

### **Notes to the Financial Statements for the Year Ended 30 November 2017**

#### **1 Charity status**

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Asbestos Victim Support meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Transition to FRS 102**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was required. No restatements are required as a result of the transition to FRS 102.

##### **Income and endowments**

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

##### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

## **Asbestos Victim Support**

### **Notes to the Financial Statements for the Year Ended 30 November 2017**

#### **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.

#### **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.

#### **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.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

## **Asbestos Victim Support**

### **Notes to the Financial Statements for the Year Ended 30 November 2017**

#### **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.

## **Asbestos Victim Support**

### **Notes to the Financial Statements for the Year Ended 30 November 2017**

#### ***Debt instruments***

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

#### ***Investments***

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

# Asbestos Victim Support

## Notes to the Financial Statements for the Year Ended 30 November 2017

### Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

### Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

### 3 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2017	2016
		£	£
Donations and legacies;			
Donations from individuals	1,113	1,113	837
	<u>1,113</u>	<u>1,113</u>	<u>837</u>

### 4 Other expenditure

	Unrestricted funds		
	General	Total	Total
	£	2017	2016
		£	£
Note			
Other resources expended	1,017	1,017	408
	<u>1,017</u>	<u>1,017</u>	<u>408</u>

## Asbestos Victim Support

### Notes to the Financial Statements for the Year Ended 30 November 2017

#### 5 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.

#### 6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 7 Debtors

	2017 £	2016 £
Accrued income	<u>-</u>	<u>(1)</u>

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

	2017 £	2016 £
Accruals	<u>180</u>	<u>180</u>

#### 9 Funds

	Balance at 1 December 2016 £	Incoming resources £	Resources expended £	Balance at 30 November 2017 £
<b>Unrestricted funds</b>				
General	<u>(2,248)</u>	<u>(1,116)</u>	<u>1,017</u>	<u>(2,347)</u>

	Balance at 1 December 2015 £	Incoming resources £	Resources expended £	Balance at 30 November 2016 £
<b>Unrestricted funds</b>				
General	<u>(2,248)</u>	<u>(838)</u>	<u>408</u>	<u>(2,678)</u>

#### 10 Analysis of net assets between funds

## Asbestos Victim Support

### Notes to the Financial Statements for the Year Ended 30 November 2017

	Unrestricted funds General £	Total funds £
Current assets	2,527	2,527
Current liabilities	<u>(180)</u>	<u>(180)</u>
Total net assets	<u>2,347</u>	<u>2,347</u>

#### 11 Analysis of net funds

	At 1 December 2016 £	Cash flow £	At 30 November 2017 £
Cash at bank and in hand	2,859	(332)	2,527
Net debt	<u>2,859</u>	<u>(332)</u>	<u>2,527</u>

#### 12 Transition to FRS 102

##### Balance Sheet at 1 December 2015

Note	As originally reported £	Reclassification £	Remeasurement £	As restated £
<b>Current assets</b>				
Cash at bank and in hand	2,608	-	-	2,608
Creditors: Amounts falling due within one year	<u>(362)</u>	<u>-</u>	<u>-</u>	<u>(362)</u>
Net assets	<u>2,246</u>	<u>-</u>	<u>-</u>	<u>2,246</u>
<b>Funds of the charity</b>				
Unrestricted funds	<u>2,246</u>	<u>-</u>	<u>-</u>	<u>2,246</u>
Total funds	<u>2,246</u>	<u>-</u>	<u>-</u>	<u>2,246</u>



## Asbestos Victim Support

### Notes to the Financial Statements for the Year Ended 30 November 2017

#### Balance Sheet at 30 November 2016

	Note	As originally reported £	Reclassification £	Remeasurement £	As restated £
<b>Current assets</b>					
Cash at bank and in hand		2,857	-	-	2,857
Creditors: Amounts falling due within one year		(181)	-	-	(181)
Net assets		<u>2,676</u>	<u>-</u>	<u>-</u>	<u>2,676</u>
<b>Funds of the charity</b>					
Unrestricted funds		<u>2,676</u>	<u>-</u>	<u>-</u>	<u>2,676</u>
Total funds		<u><u>2,676</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>2,676</u></u>

## Asbestos Victim Support

### Notes to the Financial Statements for the Year Ended 30 November 2017

#### Statement of Financial Activities for the year ended 30 November 2016

Note	As originally reported £	Reclassification £	Remeasurement £	As restated £
<b>Income and Endowments from:</b>				
Charitable activities	<u>837</u>	<u>-</u>	<u>-</u>	<u>837</u>
<b>Expenditure on:</b>				
Raising funds	<u>(407)</u>	<u>-</u>	<u>-</u>	<u>(407)</u>
Net income	<u>430</u>	<u>-</u>	<u>-</u>	<u>430</u>
Net movement in funds	<u><u>430</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>430</u></u>