

**LUPUS UK**

Charity No's. 1051610 & SC039682

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**REFERENCE AND ADMINISTRATION DETAILS OF THE CHARITY, IT'S TRUSTEES  
AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2020**

CHARITY REGISTRATION NUMBERS: 1051610 & SC039682

ADDRESS St James House  
Eastern Road  
Romford  
Essex RM1 3NH

TRUSTEES:  
(throughout the year) Mr K Weston (Chair)  
Mrs Y Norton (Vice Chair)  
Mr D Hopkins (Secretary)  
Mrs E Holland (Treasurer)  
Mrs J Roberts  
Mrs K Newby (Retired April 2021)  
Mrs W Diment (Elected April 2021)  
Mrs J McComiskey  
Dr E Mellon  
Mrs J Ainsworth  
Mrs K Opszala  
Mr J Loden

CEO: Mr P Howard

AUDITORS: Messrs Hillier Hopkins LLP  
51 Clarendon Road  
Watford  
Hertfordshire  
WD17 1HP

BANKERS: Barclays Bank plc  
Romford Business Centre  
Romford  
Essex RM1 1RF

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

## REPORT OF THE TRUSTEES

### FOR THE YEAR ENDED 31 DECEMBER 2020

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The Trustees present the annual report and the audited accounts of the Charity for the year ended 31 December 2020. The financial statements have been prepared in accordance with the accounting policies and comply with the Charity's constitution and applicable law.

#### THE CHARITY

LUPUS UK is the National Charity for all people affected by lupus in England, Wales, Scotland and Northern Ireland. Its objectives are to:

- educate and support patients with lupus (in all its forms), families and their carers, and to encourage those with the disease to be involved in managing their illness.
- raise public awareness about lupus, particularly within the medical and health professions.
- fund research into lupus, its causes, consequences and treatment.
- fund Specialist Lupus Nurses within the NHS.

The original Charity, British SLE Aid Group was founded in 1978 and registered as LUPUS UK from 1996 with the new Constitution approved on 14 October 1995. The Constitution has been amended periodically since then.

**Vision**            A world where people with lupus can lead full and active lives.

**Mission**        To empower people by providing information about lupus and offering support, so their voices are heard and their condition diagnosed and managed effectively.

#### Trustees

The Trustees of the Charity who served during the year ended 31 December 2020 are shown on page 1.

The maximum number of Trustees permitted is twelve, of which eight are elected at the Annual General Meeting, with the remaining four being appointed by the board. The Trustees will continue to be elected/appointed by rotation and serve a period of three years at which point they are eligible to either stand for re-election or step down.

At the Annual General Meeting held 16<sup>th</sup> May 2020 David Hopkins was re-elected as Secretary/Trustee, Sammy Ainsworth was re-elected as a Trustee and Wendy Diment was elected as a Trustee. These elections were unopposed.

Karen Newby stepped down as a Trustee at the end of her term. The Trustees are extremely grateful for her service and dedication to the Charity.

Most of the Trustees have been involved directly in the work of the Charity prior to their election/appointment. At present, all Trustees either have lupus or have family members living with the disease. Opportunities for training are circulated to the Trustees to encourage best practice and the Trustees each have a copy of the NCVO publication 'The Good Trustee Guide'. New Trustees are encouraged to read the Charity Commission publication, 'The Essential Trustee'.

#### Management

The daily management of LUPUS UK is under the control of the CEO (see page 1) who is responsible for staff and the running of National Office, and reports to the Trustees. In 2020, Chris Maker stood down as CEO and accepted a part-time role with the Charity as Finance Manager. Paul Howard was appointed as the new CEO.

#### Key Management Remuneration

Remuneration for key management personnel is benchmarked against the voluntary sector and is set by the Trustees.



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### OBJECTIVES, ACTIVITIES AND PERFORMANCE

Systemic Lupus Erythematosus (SLE) usually referred to as lupus, is an autoimmune disease where the immune system is dysfunctional, mistakenly identifying the body's own tissues as foreign invaders and attacking any part of it. At present, there is no known cure. The diversity and intensity of symptoms and damage to organs can make it a very difficult and potentially disabling disease to live with. Most people who have lupus require life-long medication, the side-effects of which can lead to potential problems.

As the disease is very complex, lupus will normally be diagnosed by a consultant following the criteria recommended by the American College of Rheumatologists. It can sometimes affect one system of the body more intensely than others. If the kidneys are affected, it is usually referred to as lupus nephritis. If the skin and hair are the dominant parts affected, it is usually referred to as cutaneous lupus (of which discoid lupus is a common sub-type). Other terms may be used by clinicians to define particular aspects of the disease.

Being diagnosed with lupus can be a lonely experience as the newly diagnosed are unlikely to know anyone else with the disease. The main purposes of the Charity are to bring together, support and help people living with lupus, and their families, and to advance awareness and education of the public and particularly the medical and health professions in all aspects of the disease. There are a number of key ways in which the Charity does this, including its telephone helpline, Group meetings in various parts of the country and information in a number of formats. LUPUS UK provides funding for medical research into the causes and consequences of lupus and improved medication and for Specialist Lupus Nurses within the NHS, a policy priority.

#### Activities

The Charity's activities were significantly impacted by the COVID-19 pandemic during 2020, with social distancing and lockdown restrictions requiring the cancellation of all face-to-face meetings and events, beginning from March. A priority during the year was ensuring that people living with lupus had access to high-quality and trustworthy information and guidance about the pandemic and the COVID-19 vaccinations. With the assistance of well-respected expert lupus clinicians, the LUPUS UK website was regularly updated, with staff and volunteers kept abreast of all new developments. Between 6<sup>th</sup> March and 31<sup>st</sup> December 2020, the coronavirus page of the LUPUS UK website was visited a total of 240,495 times. The LUPUS UK helpline also experienced a significant increase in the volume of calls during March-April when shielding guidance was first issued.

The Charity launched the COVID-19 Emergency Assistance Fund to provide financial support for people with lupus who were experiencing hardship as a result of the pandemic and lockdown. During 2020 the Charity supported 135 people with grants which totaled £27,543. This provided much-needed reprieve for these people.

*"Being a self-employed childminder told to shield I lost my income over night. I was financially struggling straight away and so looked into grants. I had no help from anyone other than LUPUS UK and couldn't believe the speed of the help they supplied. Very grateful and will continue my membership as a small way of saying thank you. Amazing charity, there when needed."*

Due to the cancellation of all face-to-face meetings and events, the Charity developed new virtual methods for engaging with patients. One part of this was a popular series of virtual patient education seminars. These live virtual events featured expert lupus clinicians, presenting on topics chosen by the patient community and then answering questions. Topics that were covered included 'COVID-19 and Lupus', 'Lupus and Fatigue' and 'Managing a Lupus Flare'. These virtual events were recorded and are available to watch on-demand online or to request on a DVD for members without internet access.



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### FOR THE YEAR ENDED 31 DECEMBER 2020

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*"I've found the whole series really helpful, especially having been diagnosed relatively recently. I feel like I've learned a lot. There is so much misinformation on the Internet, it has been great to have this resource which is delivered by experts in the field."*

The Charity also helped to support the provision of some virtual peer support group meetings. Representatives from some Regional Groups volunteered for training in using virtual meeting software and the virtual meetups they provided were very well received by patients who had been experiencing isolation.

*"I felt very moved emotionally by hearing about other members experiences during an especially trying time i.e., a pandemic. To share our concerns and hearing the impact on all medical services, which in turn is having such an immense impact on our own health and well-being to the point of being life threatening to some of us. Being supported by folks who know how you feel to have life changing autoimmune diseases and associated illnesses is incredibly helpful to me as I battle with a year of isolation. Thank you for your support."*

The Trustees of LUPUS UK established a Sub-Committee with the purpose of examining Diversity, Equality and Inclusion. The Sub-Committee has been working to develop a new policy and will continue to work on improving representation and inclusion at all levels of the Charity. They will also examine inequalities that impact people with lupus in the UK, with the ambition of developing interventions and campaigning for positive change.

#### **Key Performance Indicators**

Our online presence has continued to grow throughout the year. At the end of the year the number of followers on social media was: Facebook 35,424 (2019: 33,266), Twitter 9,882 (2019: 9,246), Instagram 7,461 (2019: 5,743) and HealthUnlocked 27,163 (2019: 25,019). There were 769,889 (2019: 560,716) unique visits to the LUPUS UK website during 2020. There were also 48,821 (2019: 31,516) downloads of our patient publications.

In addition to our online presence, paid membership is important. During 2020 we had 430 people join the Charity as paying members. This continues to be a key area as there is a 'hard core' of members who have supported LUPUS UK over many years and our service to them remains very important.

#### **Funding**

The COVID-19 pandemic has created a very challenging climate for charities, with many conventional and popular fundraising events cancelled due to social distancing restrictions.

Our income is derived from a variety of sources and we typically receive tremendous support from various activities and events, which are often prompted by the personal interest of a family member or friend. During the year approximately 70% of income was derived from donations, legacies, membership income and Gift Aid. Charitable Activities, as outlined below, represented nearly 30% of income, with sales of Christmas cards and other items, and Investment Income making up the rest of overall income. The Trustees ensure that the charity is not reliant on any one source of income. LUPUS UK will not add anyone to its database unless they specifically ask to be included. The Charity does not use the personal information of members and supporters for marketing purposes and does not use call centres for fundraising.

Throughout the restrictions imposed by the pandemic, people have been innovative in order to continue making wonderful and incredible efforts in support of LUPUS UK. With many organised fundraising events cancelled, lots of fundraisers have taken on virtual challenges that can be done alone or over the internet. One example was the Virtual London Marathon. The 40<sup>th</sup> London Marathon was originally scheduled to take place in April 2020 but was then rescheduled to October 2020. During the summer, it became clear that it would not be able to go ahead during the year and so the



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organisers provided the opportunity to complete the Virtual London Marathon in their local area. 18 of our wonderful runners took part in this virtual event on 4<sup>th</sup> October 2020, all completing the 26.2 miles across the country and raising additional funds. We are extremely appreciative to everyone who showed commitment to the Charity by participating in these types of activities to raise lupus awareness and funding.

A significant contributor to our income has been people choosing to support LUPUS UK with a Facebook Birthday fundraiser. Hundreds of supporters did this for the Charity in 2020, raising an overall total of £58,520.

During 2020, World Lupus Day (10<sup>th</sup> May) and Lupus Awareness Month in October focused the attention of our members and supporters to publicise the disease and the impact it can have on lives.

To raise lupus awareness within the medical profession, the publication 'Lupus: Diagnosis & Treatment' was revised and published as a 2020 edition. It continues to be made available free of charge to healthcare professionals throughout the UK.

#### **Information**

The LUPUS UK website ([www.lupusuk.org.uk](http://www.lupusuk.org.uk)) is packed with information and guidance and includes the Eclipse – Light Sensitivity area for those with light sensitivity problems. LUPUS UK was accredited by the Information Standard and is currently undergoing assessment for the scheme's replacement, the Patient Information Forum (PIF) Tick Scheme. These accreditations enable the Charity to display information on NHS websites and help the public to identify reliable sources of evidence-based information.

LUPUS UK keeps in regular contact with lupus specialists and lupus nurses, who may, via the LUPUS UK website, link into the section 'Information for Medical Professionals', which includes information and the procedure for grant applications. The Charity is grateful for the advice and help of its Scientific and Medical Advisory Peer Review Panel for assessing grant applications and additional matters, along with the support of other medical professionals. Recognising the importance of lupus awareness within both the medical profession and the wider public, one of the Charity's aims is to provide literature and information to all people with lupus via lupus and rheumatology clinics.

LUPUS UK works closely with the UK Juvenile SLE Cohort Study: a collaboration between 20 paediatric hospitals around the UK, looking into the incidence, causes and treatment of lupus in children and young people, of which over 700 are now enrolled on its various research projects. This will give further information about how they are affected by lupus, standards of care and best treatment.

LUPUS UK gives its Centres of Excellence award in recognition of the excellent care of lupus patients and productive research into the disease. Ten hospitals have so far received this recognition: Queen Elizabeth/City Hospitals, Birmingham; Manchester Royal Infirmary; Alder Hey Children's Hospital, Liverpool; University College London Hospital; the Louise Coote Lupus Unit, Guy's & St Thomas' Hospital, London; the Royal National Hospital for Rheumatic Diseases, Bath; Addenbrooke's Hospital, Cambridge; University Hospital Southampton; Great Ormond Street Hospital; and Barts Health Lupus Centre, Mile End Hospital, London.

LUPUS UK continues to be an active member of LUPUS UK EUROPE.

#### **Risk Management**

The LUPUS UK Risk Map is reviewed each year by the Trustees to examine the major strategic, business and operational risks that the Charity faces so that any necessary steps can be taken to review and lessen these risks. During 2020 there were some adjustments to the Risk Map, largely in consideration of the unanticipated and unprecedented pandemic.



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The Risk Map covers eight areas: Governance, Legal & Regulatory, Physical, Financial, Competitive, People/Operational, Systems & Technology and Reputation. In each area the Trustees consider the likelihood and impact of each area and consider ways to mitigate any potentially adverse effects. For example, the Charity ensures that it is not reliant on any one source of income and all payments over the value of £5,000 require the second signature/authorization of the Treasurer or Chair. LUPUS UK continues to review its requirements under GDPR (General Data Protection Regulation) and ensure its policy is practiced by all.

LUPUS UK has a robust reserves policy to ensure ongoing financial viability. Please see below.

#### **Grant Making Policy**

Due to the pandemic and reduced income from fundraising activity, the Trustees held a single round of funding with a reduced total available. During 2020 the Trustees approved Grants totaling £64,030, following recommendations of the Peer Review Panel. At the end of 2020 the Charity's commitment to fund Grants over the next five years stands at £1,375,472. We continue to receive more applications than we have funds available.

The Charity invites applications for the funding of research projects and Specialist Lupus Nurses. Applications for research funding are reviewed against specific criteria and research objectives by the Peer Review Panel, who make their recommendations to the Trustees.

As LUPUS UK does not have sufficient funding available for large-scale research projects; it will continue to support applications that focus on the following:

- smaller pilot studies, which may lead to applications to major funders for large-scale research trials.
- enabling grants for basic science support, which would enable larger projects by providing essential data for large grant applications.
- medical meetings that would facilitate improvements to the understanding of the causes, prevention and treatment of lupus and its research.

LUPUS UK is a partner of the National Institute for Health Research (NIHR) and a patient group partner of the Scottish Medicines Consortium.

The Charity funds Specialist Lupus Nurses within the NHS and seeks a commitment that these posts will become permanently funded by the Hospital Trusts at the end of the five-year funding period. Ten Specialist Lupus Nurses are currently being funded or have had funding agreed.

LUPUS UK is prudently managed with research and other Grants only being approved by the Trustees if funds are already held. Once the commitment has been announced, the funding is placed in special reserve. Like most other charities, LUPUS UK has been impacted by the pandemic and economic climate and the Trustees have taken account of this with regard to future budgets and will ensure that the Charity tailors its commitments to its resources.

#### **FINANCIAL REVIEW OF ACCOUNTS**

The state of the Charity's affairs at 31<sup>st</sup> December 2020, with comparative information for the previous year, is shown in the accompanying financial statements. The COVID-19 pandemic has been a significant factor that has impacted the charity in meeting its financial objectives for the year.

Total funds received during the year were £658,995 against £1,413,396 in the previous year. Voluntary income (Donations received, Membership and Gift Aid) were down by £555,954 on the



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### FOR THE YEAR ENDED 31 DECEMBER 2020

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previous year, due mainly to lower levels of legacy income. Investment income was down by £2,278. Charitable Activities (Fundraising) was down by £198,259 on the previous year due to the widespread cancellation of organised events and income from Charitable Activities (Sales) was marginally up by £2,090.

Due to restrictions on activity and to compensate for the significant reduction in income, the costs of generating funds were down across the board. The costs of generating Voluntary Income and Fundraising were down by £12,097, due to reduced fundraising and publicity costs. Charitable Activities – Support and Administration costs were up by £31,499. Grants attributable for the year were down by £411,818, to £108,712.

Overall, there is a surplus of income over expenditure of £87,021 for the year before considering a change in the value of investments. The value of investments at 31<sup>st</sup> December 2020 stood at £1,117,543, which includes the reinvestment of dividends received of £14,649 during the year, and includes an increase in value of £91,018 that has been accounted for. The Trustees anticipate that the value will rise in the coming years as the investments are of a long-term nature.

#### **Reserves Policy**

The Charity's reserves at 31<sup>st</sup> December 2020 were £1,036,881 (2019: £858,842). LUPUS UK needs reserves to maintain its current activities and provide funding committed for longer term projects to progress them to completion, as well as enabling the Trustees to meet their day-to-day responsibilities and ensure that the charity can operate as a going concern. The Trustees have considered their policy in respect of the level of their reserves and aim to retain a minimum sum in the region of one year's expenditure, which will be held on deposit at the best available rate. Reserves at 31<sup>st</sup> December 2020 meet this policy.

#### **Investment Management**

The Investment Portfolio is controlled by Rathbones Investment Management Ltd, and quarterly valuations are forwarded together with various reports. Our investments increased in value by £91,018. Dividends received for the year totaled £14,649, which were reinvested into the investment portfolio and interest for the year received of £1,872.

#### **PUBLIC BENEFIT**

The Charity continues to work closely with the medical profession to raise awareness of the illness to all patients. Membership of the Charity is open to all who are interested in supporting its work, whether they have lupus or not. Enquiries about the disease are regularly received from the public; the Charity makes information and advice available freely to everyone upon request.

The Trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives in planning future activities.

In order to maximise its effectiveness, LUPUS UK is actively involved with umbrella organisations such as National Voices and is a founder member of RAIRDA (Rare Autoimmune Rheumatic Diseases Alliance), along with Scleroderma & Raynaud's UK, Vasculitis UK and The British Society for Rheumatology. Established to improve care for people living with these conditions with the purpose of bringing together clinical and patient organisations and other key stakeholders in order to raise the profile of rare autoimmune rheumatic diseases, influence policy and guide future research. In 2020, RAIRDA surveyed people living with these conditions about the impact of the pandemic. The alliance published their report, 'Chronic Crisis: The impact of COVID-19 on people with rare autoimmune rheumatic diseases', which has been used to guide recommendations for the provision of healthcare and future policy.



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As a member of the World Lupus Federation, LUPUS UK aims to link up with other lupus organisations around the world to raise public awareness of the disease.

#### RELATED PARTIES

There were no related party transactions.

#### FUTURE PLANS

LUPUS UK plans to continue to raise lupus awareness and to advise and inform people about the disease. The other main priority for the charity is the funding of lupus research and Specialist Lupus Nurses. Funding for these is dictated by financial income and the charity will not commit to such expenditure unless the funds are already held. The charity plans to increase income in order to fund three Specialist Lupus Nurses every two years. Presently, up to one Specialist Lupus Nurse is funded each year. These areas are unlikely to change in the future but will be further assisted by the use of digital technology and social media.

#### VOLUNTEER INVOLVEMENT

The National Council of LUPUS UK is made up of Trustees, a representative from each of the Regional Groups (which may be managed by a volunteer committee of individuals, who are mostly lupus patients) and Regional Coordinators, who are also often lupus patients. In total, including the nationwide network of telephone Contacts who offer a listening ear, around 150 people with lupus and a smaller number of supporters conduct the affairs of the Charity at local and national levels across the usual range of the Charity's educational, social and fundraising activities.

The Trustees would like to record their thanks to those members who commit their time and energy to the charity in a variety of ways, particularly those who assist in the running of its local Groups, especially the Group Chairs and Regional Coordinators. We welcome offers of help from those willing to work with and support the Charity in this way.

The Trustees recognise the commitment and dedication of our many volunteers and are very grateful to all who take on these various roles.

#### DONATIONS

The Charity greatly appreciates the many people, companies, trusts and other organisations who have made valued donations and support of people with lupus during the year.

**Elaine Holland**

Elaine Holland  
Treasurer/Trustee

Date 21 MAY 2021

**Kevin Weston**

Kevin Weston  
Chair/Trustee

Date 21 MAY 2021



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**STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS AS AT 31 DECEMBER 2020**

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The Trustees are responsible for preparing the Annual Report and financial statements in accordance with applicable laws and United Kingdom Accounting Standards (United Kingdom generally accepted accounting practice).

Law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and then apply them consistently;

observe methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and

prepared the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They 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.

**Elaine Holland**

Elaine Holland

Treasurer

Date 21 MAY 2021



## Independent Auditor's Report to the Trustees of LUPUS UK for the year ended 31 December 2020

### Opinion

We have audited the financial statements of Lupus UK (the 'charity') for the year ended 31 December 2020 which comprise the Statement of Financial Activity, Balance Sheet, Cash Flow and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.



### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 9, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- We have assessed the nature of the industry and sector, control environment and business performance including the remuneration incentives and pressures of key management;
- The primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management. We consider the results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team and involving relevant internal specialists, regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override, including testing journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

We also obtained an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. We focused on laws and regulations that could give rise to a material



misstatement in the financial statements, including, but not limited to, the Charities Accounts (Scotland) Regulations 2006.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

## **Hillier Hopkins LLP**

Hillier Hopkins LLP  
Statutory Auditor

Radius House  
51 Clarendon Road  
Watford  
Hertfordshire  
WD17 1HP

Date: **24 June 2021**

*Hillier Hopkins LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.*



**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL FUNDS £	2019 £
<b>Income and endowments from:</b>				
Donations and legacies	418,596	-	418,596	974,550
Charitable activities	205,613	-	205,613	403,872
Investments	2 16,521	-	16,521	18,799
Other trading activities	18,265	-	18,265	16,175
<b>Total</b>	<b>658,995</b>	<b>-</b>	<b>658,995</b>	<b>1,413,396</b>
<b>Expenditure on:</b>				
Cost of raising funds				
Costs of raising voluntary income	3 14,760	-	14,760	40,152
Fundraising costs.	4 139,351	-	139,351	126,056
Charitable activities	5 417,863	-	417,863	798,182
		-	-	
<b>Total</b>	<b>571,974</b>	<b>-</b>	<b>571,974</b>	<b>964,390</b>
Net income/(expenditure)	87,021	-	87,021	449,006
Other recognised gains/(losses):				
Gains/(losses) on investment assets	9 91,018	-	91,018	117,038
<b>Net movement in funds</b>	<b>178,039</b>	<b>-</b>	<b>178,039</b>	<b>566,044</b>
Fund balances January 2020	806,995	51,847	858,842	292,798
Fund balances December 2019	15 985,034	51,847	1,036,881	858,842



## BALANCE SHEET AS AT 31 DECEMBER 2020

	Note	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL FUNDS £	2019 £
<b>FIXED ASSETS</b>	<b>7</b>	3,347	-	3,347	2,470
<b>INVESTMENTS</b>	<b>9</b>	1,117,543	-	1,117,543	1,011,876
		1,120,890		1,120,890	1,014,346
<b>CURRENT ASSETS</b>					
Stock	<b>10</b>	13,509	-	13,509	13,631
Debtors	<b>11</b>	316,570	-	316,570	554,894
Cash at bank and in hand		909,273	51,847	961,120	973,506
Cash at bank and in hand held by Regional Groups		37,950		37,950	56,964
		1,277,302	51,847	1,329,149	1,598,995
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>12</b>	(587,227)		(587,227)	(709,985)
<b>NET CURRENT ASSETS</b>		690,075	51,847	741,922	889,010
<b>NET ASSETS</b>		1,810,965	51,847	1,862,812	1,903,356
<b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	<b>13</b>	(825,931)	-	(825,931)	(1,044,514)
		985,034	51,847	1,036,881	858,842
<b>REPRESENTED BY:</b>					
<b>FUND BALANCES</b>	<b>15</b>	985,034	51,847	1,036,881	858,842

The notes on pages 16 to 25 form part of these financial statements.

These financial statements were approved by the Trustees on: 21/03/2021

**Elaine Holland**

Elaine Holland  
Treasurer/Trustee

## STATEMENT OF CASHFLOWS

YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
<b>Cash flow from operating activities</b>	(29,307)	(32,209)
Interest paid	-	-
<b>Net cash flow from operating activities</b>	<u>(29,307)</u>	<u>(32,209)</u>
<b>Cash flow from investing activities</b>		
Payments to acquire tangible fixed assets	(3,965)	(2,108)
Payments to acquire fixed asset investments	(14,649)	(214,932)
Interest received	1,872	3,867
Dividends received	14,649	14,932
<b>Net cash flow from investing activities</b>	<u>(2,093)</u>	<u>(198,241)</u>
<b>Cash flow from financing activities</b>	<u>0</u>	<u>0</u>
<b>Net increase/ -decrease in cash and cash equivalents</b>	(31,400)	(230,450)
<b>Cash and cash equivalents at start date 01/01/2020</b>	1,030,470	1,260,920
<b>Cash and cash equivalents at end date 31/12/2020</b>	<u>999,070</u>	<u>1,030,470</u>
<b>Cash and cash equivalents consists of:</b>		
Cash at bank and in hand	999,070	1,030,470
Short term deposits		
<b>Cash and cash equivalents at end date 31/12/2020</b>	<u>999,070</u>	<u>1,030,470</u>



## NOTES TO THE FINANCIAL STATEMENTS 31ST DECEMBER, 2020

## 1 ACCOUNTING POLICIES

1.01 Basis of preparation of the financial statements

The financial statements are prepared on the accruals basis and under the historical cost convention with the exception of investments, which are included at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice, Accounting Standards and Reporting by Charities SORP (FRS102) effective 1 January 2019, and applicable accounting standards and the Charities Act 2011.

LUPUS UK is a charity registered in England and Scotland. The address of the charity is detailed on page one of the accounts. The nature of the charity's operations is to help relieve persons who have lupus and to advance the education of the public and the medical profession in all aspects of the disease

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.02 Incoming Resources

Donations & Legacies, Charitable Activities, Investments and Other Trading Activities are included in incoming resources when they are receivable, except when the donors specify that they must be used in future accounting periods or donors conditions have not been fulfilled, then the income is deferred. The income and fundraising ventures are shown gross, with the associated costs included in fundraising costs. Grants are treated as income irrespective of the source of the grant.

1.03 Resources Expended

Resources expended: Cost of generating voluntary income, Fundraising costs and Charitable activities are included in the Statement of Financial Activities on an accruals basis, inclusive of the disallowable portion of VAT.

Expenditure which is directly attributable to specific activities, has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

Grants payable are charged in the year when the conditions attaching to the grant is fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

**NOTES TO THE FINANCIAL STATEMENTS 31ST DECEMBER 2020**

(Continued)

- 1.04 Stock
- Stock is valued at the lower of cost and net realisable value.
- 1.05 Debtors
- Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.
- 1.06 Creditors
- Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.
- 1.07 Tangible Fixed Assets
- Depreciation is provided on all tangible fixed assets at rates calculated to write off each asset over its expected useful economic life as follows:
- |                                 |                            |
|---------------------------------|----------------------------|
| Furniture, fittings & equipment | 33.3% straight line basis. |
|---------------------------------|----------------------------|
- 1.08 Investments
- Investments are stated at market value at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year.
- 1.09 Fund accounting
- Generally funds are unrestricted which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.
- Designated funds comprise restricted funds that have been set aside by the Trustees for a particular purpose.
- Restricted funds are those which are only to be used for specific purposes as laid down by the donor. Expenditure which meets the criteria is charged to the fund, together with an equitable allocation of management and support costs.
- 1.10 Taxation
- The charity's surpluses are derived from, and are applied towards, the maintenance of charitable activities and as such are not subject to taxation.
- 1.11 Operating Leases
- Rentals under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.
- 1.12 Judgements & Estimates Note
- Estimates and Judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.



1.13 Financial Instruments

The charity only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest rate.

**NOTES TO THE FINANCIAL STATEMENTS 31ST DECEMBER 2020**

19

(Continued)

	2020 £	2019 £
<b>2 VOLUNTARY INCOME</b>		
Donations	275,540	271,348
Legacies	73,882	618,038
Membership Income	41,670	39,965
Gift Aid Income	27,504	45,199
	<u>418,596</u>	<u>974,550</u>
<b>INVESTMENT INCOME</b>	£	£
Listed investment income	14,649	14,932
Bank interest	1,872	3,867
	<u>16,521</u>	<u>18,799</u>
	2020 £	2019 £
<b>3 COST OF VOLUNTARY INCOME</b>	<u>14760</u>	<u>40,152</u>
	2020 £	2019 £
<b>4 FUNDRAISING COSTS</b>		
Cost of goods sold	8,168	14,423
Fundraising costs:		
Staff salaries and national insurance (note 6)(30%)	63,614	60,830
Fundraising and publicity costs	56,207	43,035
Printing, stationery and postage (30%)	11,362	7,768
	<u>139,351</u>	<u>126,056</u>
<b>5 CHARITABLE ACTIVITIES</b>		
<b>Support Costs</b>	2020 £	2019 £
Rent, rates, service charge and insurance	46,408	46,568
Staff salaries and national insurance (note 6) (70%)	148,431	141,936
Printing, stationery and postage (70%)	45,986	18,127
Telephone	2,220	1,650
Electricity (Light & Heat)	1,491	1,590
National Office Overheads	11,546	16,482
Depreciation	3,089	1,767
Professional fees	394	394
"News & Views" magazine	37,179	44,070
RAIRDA Membership Costs	7,293	-
Audit Fee	5,114	5,068
	<u>309,151</u>	<u>277,652</u>
Research and Welfare Grants (Details below)	108,712	520,530
	<u>417,863</u>	<u>798,182</u>



**Research and Welfare Grants**

	<b>Paid 2020</b>	<b>1 Year</b>	<b>Future Commitments</b>
Dr Y Ioannou UCLH Transition Coordinator	12,956		
Prof C Gordon Birmingham SLICC Research Nurse	33,712	26,970	6,743
West Scotland Lupus Nurse	12,428		
Dr R Al-Jayyousi Specialist Lupus Nurse Leicester	20,996	23,697	
Dr Y Ahmad, Spec Lupus Nurse, North Wales		46,953	83,014
Dr H Harris S&E Scotland Spec Lupus Nurse		49,284	201,803
Dr B Rhodes Spec Nurse QE Birmingham	49,676	51,168	40,626
Dr S Dubey 0.5 Lupus Nurse Coventry	7,782		
Dr E Bell & Dr C Riddell Musgrave Park Belfast	15,116	88,466	162,881
Dr S Hamour Renal Lupus Nurse Royal Free Hospital	69,625	56,750	101,625
Dr A Kaul St Georges Tooting Spec Lupus Nurse		52,000	209,239
Prof D Isenberg UCL-SLICC	15,000	10,000	20,000
Dr's Walker & Price Hull Uni Transitions to Illness		1,093	
Prof A Rahman UCL CVR in patients with sle		13,171	
Profs Hedrich & Beresford Uni Liverpool Genetics JSLE	26,264		
Dr's Jury & Pineda Torra UCL Blood Fats JSLE		2,994	
Giles, Rahman & McDonnell UCL	14,125		
Rahman, Pepper, Salama & Farinha UCL	17,527		
Dr C Ciurtin et al UCL androgen receptors JSLE		6,196	
Prof Mauri UCL bacterial trans and B cell activation	16,125	5,375	
Prof M Beresford Uni Liverpool LUK & BPSU extension	20,045	20,045	
Dr K Kumar Uni Birmingham	24,993		
Giles, Jury & Luong UCL	6,250		
BSR Lupus Fellowships 2019			
JSLE Beresford Uni Liverpool		1,335	
Sutton Gordon & Sloan Uni Cambridge	25,683		
Parker, Bruce, Elliott & Barraclough Uni Manchester	24,865		
Alase, Vital, Wittman & Yusof Chapel Allerton, Leeds	12,500		
Ehrenstein, UCL		23,644	
Rosser, UCL	6,254		
Sacre, Uni Sussex, Brighton Med School	6,500	3,250	
R Gilman City Hospital, Birmingham		3,120	
Dr C Ciurtin UCL Machine learning JSLE		15,960	
Giles, Cohen & Co UCL Obstetrics outcomes		24,870	
Reynolds&Co Uni Birmingham cell-cell interactions		23,200	
Peer Review Panel Expenses	147		
Lupus Nurse Network Group			
Welfare Grants	1,416		
Welfare Grants COVID-19	27,293		
	<b>467,278</b>	<b>549,541</b>	<b>825,931</b>
Opening commitments at 1st January 2020	- 1,734,038		
Commitment at 31 December 2020	1,375,472		
<b>TOTAL CHARGE FOR 2020</b>	<b>108,712</b>		

		21
	<b>2020</b>	<b>2019</b>
<b>6 EMPLOYEES</b>	<b>£</b>	<b>£</b>
Staff Costs:		
Wages and salaries	199,086	189,342
Social security costs	12,959	13,424
	<u>212,045</u>	<u>202,766</u>

The average number of employees,  
by function, was:

Fundraising	No. 3.5	No. 2.5
Support	4.5	4.5
	<u>8</u>	<u>7</u>

The Charity considers its key management personnel comprise the trustees and Chief Executive Officer. The total employment benefits including employer pension contributions of key management personnel were £51,060 (2019: £64,769)

One employee earned over £60,000 in 2019, none in 2020.  
None of the Trustees received any remuneration for their services.  
Expenses incurred by the Trustees for travel, accommodation and subsistence totalled £7,175 (2019: £14,664) were reimbursed by the charity.

<b>7 FIXED ASSETS</b>	<b>Office Furniture and Equipment £</b>
Cost	
01-Jan-20	44,581
Disposals	- 4,206
Additions	3,965
31-Dec-20	<u>44,340</u>
Depreciation	
01-Jan-20	42,110
Disposals	- 4,206
Charge for the year	3,089
31-Dec-20	<u>40,993</u>
Net Book Amount	
31-Dec-20	<u>3,347</u>
31-Dec-19	<u>2,470</u>

<b>8 FINANCIAL INSTRUMENTS</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Financial instruments measured at amortised cost	1,315,640	1,585,364
Financial liabilities measured at amortised cost	1,413,158	1,754,499

Financial assets measured at amortised cost comprise bank and cash, trade debtors, other debtors and accrued income.

Financial liabilities measured at amortised cost comprise trade creditors, other creditors, accruals and grant commitments.



	2020	2019
	£	£
<b>9 INVESTMENTS</b>		
Carried forward from previous year	1,011,876	679,889
Add: Additions at cost	130,812	307,723
Less: Disposal proceeds	- 108,650	- 43,728
Realised/unrealised gain/(loss)	91,018	117,054
Net movement in cash held for investment	- 7,513	- 49,062
	<u>1,117,543</u>	<u>1,011,876</u>

Disposals during year	Units	price as at 31-Dec-19	Total value 31-Dec-19
Smith (DS) PLC 10p Ordinary Shares	1,400	3.842	5,379
Compass Group PLC 10p Ordinary Shares	560	18.90	10,584
Findlay Park Funds American Fund	131	104.58	13,700
Axa Framlington Unit Trust MGT Health Z	3,500	2.909	10,182
Lloyds Banking Group PLC 10p Ord Shares	9,800	0.625	6,125
Treasury 1/8% I/L Stock 22/03/2024	22,000	132.65	29,191
Coats Group PLC 5p Ordinary Shares	14,000	0.746	10,444
RoyalDutch Shell PLC EUR0.07 A Share	356	22.35	7,957
Janus Henderson Investments Gbl Sustain	6,400	3.739	23,930
			<u>117,492</u>

	2020	2019
	£	£
Investments held as follows:		
Securities listed on UK Stock Exchange	349,803	334,585
Cash	67,907	75,420
UK Fixed interest	168,672	156,653
Overseas Equities	404,568	347,808
Alternatives	126,593	97,410
	<u>1,117,543</u>	<u>1,011,876</u>

MATERIAL INVESTMENTS	2020	2019
	£	£
	-	-

Investments are held in a managed fund administered by Rathbone Investment Management Limited.

			23
		<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
<b>10</b>	<b>STOCKS</b>		
	Goods for resale	13,509	13,631
		<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
<b>11</b>	<b>DEBTORS DUE WITHIN ONE YEAR</b>		
	Debtors	-	10,944
	Prepayments and accrued income	316,570	543,950
		<b>316,570</b>	<b>554,894</b>
		<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
<b>12</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	Trade Creditors	32,786	15,561
	Other creditors and accruals	4,900	4,900
	Research Grants (Note 5)	549,541	689,524
		<b>587,227</b>	<b>709,985</b>
		<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
<b>13</b>	<b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>		
	Research Grants (Note 5)	825,931	1,044,514
		<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
<b>14</b>	The auditors remuneration amounts to an audit fee of:	5,114	5,068

#### **15 MOVEMENT IN FUNDS**

	At 01/01/2020 £	Incoming Resources £	Outgoing Resources £	Gains and Losses £	At 31/12/2020 £
<b>Restricted Funds:</b>					
Helen Rayner	10,470				10,470
Naomi Tate Memorial Fund (LUPUS UK)	41,377				41,377
Total restricted funds	51,847	-	-		51,847
<b>Unrestricted Funds:</b>					
General Funds	806,995	658,868	-	571,974	91,145
Total Funds	858,842	658,868	-	571,974	91,145
					1,036,881

Unrestricted funds comprise those funds which the Trustees are free to use in accordance with the charitable objects.

#### **Purposes of restricted funds:**

The Helen Rayner Memorial Fund is to be used to support training days for GPs.

The Naomi Tate Memorial Fund (LUPUS UK) is to be used for research relating to and information/publications in respect of lupus and pregnancy.



**16 ANALYSIS OF NET ASSETS BY FUND AT 31 DECEMBER 2020**

	Unrestricted Funds	Restricted Funds	Total Funds
Tangible fixed assets	3,347		3,347
Investments	1,117,543		1,117,543
Stock	13,509		13,509
Debtors and prepayments	316,570		316,570
Cash at bank and in hand	947,223	51,847	999,070
Creditors due within one year	- 587,227		- 587,227
Creditors due after one year	- 825,931		- 825,931
<b>NET ASSETS</b>	<b>985,034</b>	<b>51,847</b>	<b>1,036,881</b>

**17 Reconciliation of net income/-expenditure to net cash flow from operating activities**

	2020 £	2019 £
Net income/-expenditure for year	178,039	566,044
Dividends received	- 14,649	- 14,932
Interest receivable	- 1,872	- 3,867
Depreciation and impairment of tangible fixed assets	3,089	1,768
(Gains)/losses on investments	- 91,018	- 117,054
(Increase)/decrease in stock	122	4,971
(Increase)/decrease in debtors	238,323	- 514,795
Increase/(decrease) in creditors	- 341,341	45,656
<b>Net cash flow from operating activities</b>	<b>- 29,307</b>	<b>- 32,209</b>

**18 OPERATING LEASE COMMITMENTS**

At 31 December 2020 the charity had annual commitments under non-cancellable operating leases as follows:

	2020 Land and Buildings £	2019 Land and Buildings £
Expiry Date:		
Within 1 year	25,850	25,850
Due 2 - 5 years	12,323	38,173
Due in more than 5 years	-	-

**19 Pension Contributions**

The charity operates defined contributions pension schemes. The assets of the schemes are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable by the charity to the funds and amounted to £8,721 (2019 - £7,845). At the balance sheet date, £nil (2019 - £nil) is outstanding.

**20 Related Parties**

Other than the expenses paid to the trustees, there were no other related party transactions during the year (2019 - £nil).