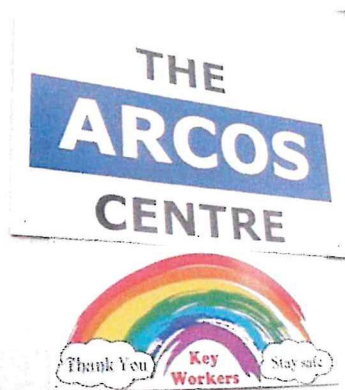


**The Association for Rehabilitation of Communication
and Oral Skills (ARCOS)
(A Company Limited by Guarantee)**

**Trustees Report and Financial Statements for the
Year Ended 31 December 2020**



ARCOS works to help improve life for children and adults who have impaired communication and/or eating drinking and swallowing.

2020 saw dramatic changes as we adapted to the impact of the Covid-19 Pandemic.

Contents

Report from the Trustees & Director	3
Who we are	4
Who we work with	5
What we do	5
Highlights of 2020	7
Grants and Donations	8
Thank you to all staff, volunteers and supporters	8
Accountant's Report	10
Statement of Financial Activities	11
Balance Sheets	12
Notes to the Financial Statements	13 - 19

ARCOS Never Say Never: *A number of ARCOS clients have been told that nothing or nothing more, can be done. To date, we have found that there is always something that can be done to make life more comfortable and even fun!*

Report from the Trustees & Director

The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 31st December 2020. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and reporting by Charities" published in March 2005, in preparing the annual report and financial statements of the charity.

Constitution

The charity is a company limited by guarantee, governed by its Memorandum and Articles of Association. The charity is registered with The Charity Commission. The charity registration number is 1007416.

Governance and Organisation

The charity is controlled by its Trustees who have regular meetings to review the implementation of its policies. Any new Trustees are normally appointed at a properly constituted Trustees' meeting. It operates under the acronym ARCOS, under the day-to-day management of CEO and Clinical Director, Mrs K.M. Coombes, who is also the company secretary.

All therapists employed by ARCOS are registrants of the regulator The Health & Care Professions Council and members of their respective professional bodies.

Trustees, staff and volunteers are required to have enhanced Disclosure and Barring Service (DBS) certification.

Objects

ARCOS' overall aim is to improve the quality of life of people who have communication problems and/or eating (swallowing) difficulties, and the lives of their families and carers. This involves the promotion and provision of specialist training, comprehensive therapy, suitable research and support for people with communication and/or swallowing problems, including those with multiple disabilities resulting from developmental or acquired brain injury. Such provision is not readily or adequately available through the NHS or any other organisation.

Review of activities and further developments

Impact: Over the past 29 years, ARCOS has survived and grown; demand for ARCOS services continues to increase, unmet need is evident and a source of concern. Each year, ARCOS' therapy, training and advice services benefit approximately 250-300 individuals and their families. The challenge is to ensure continuation of ARCOS' services in the most effective way. This will include appropriate development of partnerships that will exploit our strengths and enable ARCOS to adapt to the changing climate in national health, education and social care. We intend to progress and to maintain the open, transparent, interdisciplinary and comprehensive approach which has become the hallmark of ARCOS.

Background: ARCOS, registered as a Charity in January 1992, exists to improve life for children and adults who have communication and/or swallowing problems, their families and others involved. Many clients have complex life-long disabilities. Our goal is to enable them to benefit from the latest advances in knowledge, understanding, skills and technology. Based in the West Midlands, we have a Resource Training and Therapy Centre and operate a nationwide outreach service. ARCOS is a collaborative organisation working in partnership with other agencies in the independent sector as well as with statutory health, education, social and employment services.

The Need: ARCOS services address the unmet needs of individuals with physical, sensory and perceptual impairments caused by neurological conditions such as cerebral palsy, stroke, autistic spectrum disorders, head injury and brain tumours or progressive diseases, for example Parkinson's Disease, Motor Neurone Disease and Huntington's Disease. The number of those afflicted is increasing. This is due to a combination of factors including advances in ante/peri natal care, acute medicine and longer life expectancy. However, there is insufficient specialised rehabilitation and inadequate long-term skilled support for this population. Consequently, individuals suffer increasing disability, deformity and pain over time due to the accumulation of secondary symptoms. Their quality of life and that of their families is reduced and at the same time there is an increased burden on statutory health and social services with increased financial cost to the community.

Who we are

Trustees:

Dr Andrew Bywater - appointed 18th December 2014



Dr Bywater trained at Westminster Medical School, London. He leads a busy GP practice. In addition to his work as a Trustee he provides medical advice and first aid training to ARCOS staff.

Dr Maurice Stanley – appointed 2017



I am an independent physics and engineering consultant, providing technical support to local and national businesses. I first encountered ARCOS by being contacted to provide technical AAC support for one of their clients. ARCOS and their activities was something new and different to my other work. I was impressed by their commitment and enthusiasm for their clients and I continued to stay in touch, providing technical support on a contractual, and then voluntary basis. After several years of working with ARCOS, in 2017 I was invited to be a Trustee to help support and manage the charity.

Mr Jonathan Gurney – appointed 2017



ARCOS helped me when I was in need, recovering from a brutal assault which left me unable to walk or talk. I recovered some mobility and when I moved back to the area; ARCOS was the only choice for me to continue my rehabilitation, as it provided world class therapy without the need to wait months on the NHS for lesser treatment. I received speech and language care, physiotherapy and hydrotherapy. Without the input of ARCOS' therapists, I would not be the fully functioning member of society that I am today. It is for that reason that I am a Trustee of ARCOS, as I feel that in a very small way, I can help the charity, so it can continue to help others.

Mr David Kitcat, solicitor - attends Board Meetings as an observer



It's a pleasure to be able to support ARCOS. Not only are they a local charity but I'm aware of so much good will there is towards them from both my clients and other contacts. They contribute a great deal to the local community and nationally. Accordingly, I'm happy to help out with advice and to collect charitable donations for them. Clients are always very generous in giving donations to ARCOS. I'm glad to be involved.

Kay Coombes, ARCOS CEO & Clinical Director



Kay is a Speech and Language Therapist. She works with children and adults who have developmental or acquired brain injury. Together with colleagues she developed the approach known as Facial Oral Tract Therapy (F.O.T.T.). She leads the ARCOS expert witness service.

We employ speech and language therapists and occupational therapists. Other specialists including physiotherapists are contracted.

Who we work with:

ARCOS has an open referral system; clients may refer themselves or be signposted from other services or organisations such as The Stroke Association, Motor Neurone Disease Association (MND) and Parkinson's UK. We contribute to supporting looked after children.

Building partnerships and collaboration: We are pleased to work with a variety of statutory, independent and commercial agencies.

What we do:

ARCOS is a UK national charity, working to improve life for children and adults who have communication, eating, drinking and swallowing difficulties. These conditions are often complex, persist throughout life and require specialist, long-term treatment. Our goal is to enable clients to benefit from the latest advances in knowledge, understanding, skills and technology. Based in the West Midlands, we have a Resource, Training and Therapy Centre and operate a nationwide outreach service. ARCOS is not a private clinic. We depend upon charitable grants and donations to maintain high quality of services. Fees are charged for assessment, therapy, training and some equipment loan. A great deal of information and advice is provided free of charge. ARCOS works in collaboration with the NHS and other organisations working directly with clients and with their families. In order to promote comprehensive help and support, we expect to liaise with the client's GP and other professionals involved. ARCOS provides training for professionals including doctors, therapists, nurses and teachers. The NHS, throughout the UK purchases the majority of ARCOS training courses for professional staff. ARCOS also provides training for relatives and other carers.

The ARCOS SMILE Project was established in May 2013 to cater for 0-25 year olds with special or additional needs. Specialist practitioners lead 'Stay and Play' sessions and SMILE clubs on Saturdays, Sundays and during school holidays. During 2020 Therapeutic Education increased to include sessional input from teachers and highly experienced teaching assistants. This work included facilitating computer access by Eye Gaze in learning. In 2020, despite the lockdowns due to the COVID-19 pandemic, ARCOS was able to maintain some support for families who would normally

attend group activities and monthly day respite provided by SMILE. This was done through providing individual sessions, tele-therapy using Zoom and FaceTime, email and telephone contact.

During 2020 the impact of COVID 19 required ARCOS to adapt all services and their delivery.

ARCOS has responded to the new challenges presented by the COVID 19 pandemic by:-

- Making our ARCOS Centre facilities available to individuals and family or small group 'bubbles'. Individual sessions in the garden replaced SMILE respite days, and group activities in Saturday and Holiday Clubs.
- Providing remote therapy to clients and mentoring to colleagues. This has entailed financial investment in hardware and software for video conferencing and training in using it.
- Maintaining and increasing our helpline services.
- Continuing to treat in clients' homes, care homes and schools whenever possible.
- Maintaining collaborative working with colleagues in statutory health and education services, independent and private organisations.
- Continuing to provide face-to-face therapy and training services under a strictly implemented COVID regime with all the associated costs.
- Therapists have contributed to an increased number of Educational Health & Care Plans (EHCPs) and attended tribunals. As far as possible, we have continued to work face-to-face in nurseries, special and mainstream schools.
- ARCOS Expert Witness Service has been maintained throughout the year with some remote assessments when face-to-face examinations were not possible
- Community support during 2020 has been fantastic. Worcestershire's Space Hive Crowdfunding raised invaluable funds and we have made new friends with locals visiting the ARCOS Centre to donate clothes and shoes, rapidly filling the two clothes banks onsite that we share with other charities.

However:

- Staffing and recruitment were drastically affected by the effects of the pandemic. We had to review recruitment and appointments, including of a newly qualified Occupational Therapist and our Operations Manager. Both were released due COVID related issues.
- There was no visit from the Chernobyl Children this year. We are proud to be part of the itinerary arranged for the children by Dorothy Knights and look forward to their annual visits being able to resume.
- The Charities Christmas Card Sales normally hosted in the Community room at the ARCOS Centre from October- December were cancelled.
- The monthly whole day respite made available to families with children who have special needs has had to be suspended.
- Open Days and other routine Events have been cancelled and Fundraising has been severely curtailed.



The annual pancake race organised by Rotarians was cancelled this year.

Highlights of 2020 have included:

January:

Lasletts Charity confirmed three years of grant funding to support ARCOS' work

Director Kay Coombes visited Hanley Castle School where the Medics Group had invited her to speak about ARCOS. Some of our most loyal and energetic volunteers come from the school.

February:

Laxmi Patel, partner at law firm Boyes Turner and leader of their education service provided information and training on special education needs to parents carers and professionals attending the ARCOS Centre.



Local networking included meeting with members of Malvern Pearls at Elmslie House in Malvern.

March:

Pride of Malvern Hills Awards 2020. ARCOS was nominated for the Local Charity Award.

May:

Quiz master Steve Rowan hosted the first ARCOS Online Quiz. During lockdown ARCOS plans to hold a regular fortnightly online quiz in place of our Bluebell quiz nights that are no longer possible due to the impact of COVID 19.



June:



Coffee and tea in the ARCOS Garden was provided, by appointment, throughout the month.

July:



There was no assessment visit from RHS Britain in Bloom this year due to the Pandemic. Instead, we submitted photographs and were delighted to receive certificates of **Recognition** and for **Inspiring Others** in 2020.



September:

The COVID-19 Education Experience Pilot Project questionnaires were circulated.



F.O.T.T. 5 day courses were launched online. Face to face training in Therapeutic Oral Hygiene was provided to members of Mersey Care NHS Foundation Trust.



October and November:

Direct face-to-face training courses continued with study days in F.O.T.T. and 'Moves to Swallow' as well as Part 2 of the F.O.T.T. 5 day course that had commenced in September when Part 1 had been provided online.

A visit to the Equine Centre at Hartpury College and University demonstrated the value of horse riding simulators, used in rehabilitation.

Many ARCOS clients benefit from sitting astride saddle seating. However, those who access riding for the disabled (RDA), need physical help to mount and dismount and their riding sessions have been cancelled due to COVID 19 restrictions.



December:

Clients increasingly returned to the ARCOS Centre for individual Therapy sessions

ARCOS Christmas cards were sold to the public who collected them by appointment.



This year ARCOS Christmas cards included Sarah Haynes' delightful design: "Socially distanced Robins"

Grants and Donations: ARCOS is extremely grateful for the emergency funding made possible by government and delivered through agencies including Malvern Hills District Council and Worcestershire Community Foundation.

We were able to provide some specific support for individuals and families struggling with the consequences of isolation and complex conditions, thanks to generous donations from organisations that know ARCOS and the difficulties of our client group.

Gifts of any amount make a huge difference to the services we are able to provide to our beneficiaries

Thanks to everyone who is part of ARCOS and to all our supporters.

We look forward to 2021!



**THE ASSOCIATION FOR REHABILITATION OF
COMMUNICATION AND ORAL SKILLS (ARCOS) LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

TRUSTEES:

Dr A J Bywater
J Gurney
Dr M Stanley

SECRETARY:

Mrs K M Coombes

REGISTERED OFFICE

The registered office is Hatherton Lodge, Avenue Road, Malvern, Worcs WR14 3AG

BANKERS

Barclays Bank plc, High Street, Worcester, WR1 2QQ

INVESTMENTS

The investment powers are governed by the Trustee Investment Act 1961 (as amended) and the Charities Act 2011

REPORTING ACCOUNTANTS

Boys
20 Sansome Walk
Worcester
WR1 1LR

SOLICITORS

Russell & Co
Holland House
Church Street
Malvern
Worcestershire
WR14 2AH

APPROVED BY THE TRUSTEES AND SIGNED ON ITS BEHALF



Mrs K M Coombes
Secretary

Hatherton Lodge
Avenue Road
Malvern
Worcs
WR14 3AG

21st September 2021

**ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE UNAUDITED
ACCOUNTS OF THE ASSOCIATION FOR REHABILITATION OF
COMMUNICATION AND ORAL SKILLS (ARCOS)**

Page 10

We report on the accounts for the year ended 31 December 2020 set out on pages 11 to 19.

Respective responsibilities of trustees and reporting accountants

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

Basis of the accountant's report

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

Reporting accountant's statement

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

- (1) which gives us reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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



Boys
Chartered Accountants
20 Sansome Walk
Worcester
WR1 1LR

21st September 2021

THE ASSOCIATION FOR REHABILITATION OF
COMMUNICATION AND ORAL SKILLS (ARCOS) LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

Page 11

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
INCOMING RESOURCES	3				
Incoming resources from generated funds:					
Voluntary income		38,351	19,522	57,873	72,086
Activities for generating funds		(85)	-	(85)	891
		<u>38,266</u>	<u>19,522</u>	<u>57,788</u>	<u>72,976</u>
Incoming resources from charitable activities		171,027	-	171,027	207,282
Government grants		10,000	-	10,000	-
TOTAL INCOMING RESOURCES		<u>219,293</u>	<u>19,522</u>	<u>238,815</u>	<u>280,258</u>
RESOURCES EXPENDED	4 - 7				
Cost of generating funds:-					
Cost of generating voluntary income		14,372	76	14,448	21,585
Fund raising trading- cost of sales		190	-	190	-
Charitable activities		238,147	15,164	253,311	264,943
Governance costs		11,352	-	11,352	3,724
TOTAL RESOURCES EXPENDED		<u>264,061</u>	<u>15,240</u>	<u>279,301</u>	<u>290,252</u>
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS		(44,768)	4,282	(40,486)	(9,994)
Transfer between funds		-	-	-	-
NET MOVEMENT IN FUNDS		(44,768)	4,282	(40,486)	(9,994)
Balances brought forward					
At 1 January 2020		19,229	26,942	46,171	56,165
Balances carried forward at 31 December 2020		<u>(25,539)</u>	<u>31,224</u>	<u>5,685</u>	<u>46,171</u>

The notes on pages 13 to 19 form part of these financial statements.

THE ASSOCIATION FOR REHABILITATION OF
COMMUNICATION AND ORAL SKILLS (ARCOS) LIMITED
BALANCE SHEET
AS AT 31 DECEMBER 2020

Page 12

	Note	2020 £	2019 £
FIXED ASSETS			
Tangible Assets	8	26,528	36,584
CURRENT ASSETS			
Stocks and Work in Progress	9	-	-
Debtors and prepayments	10	24,711	52,380
Cash at bank and in hand		<u>67,057</u>	<u>5,974</u>
		91,768	58,354
CREDITORS : Amounts falling due within one year	11	<u>62,133</u>	<u>37,059</u>
NET CURRENT ASSETS		<u>29,635</u>	<u>21,295</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		56,163	57,879
PROVISIONS FOR LIABILITIES		50,478	11,708
NET ASSETS		<u>5,685</u>	<u>46,171</u>
FUNDS OF THE CHARITY			
Unrestricted		(25,539)	19,229
Restricted	12	<u>31,224</u>	<u>26,942</u>
		<u>5,685</u>	<u>46,171</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

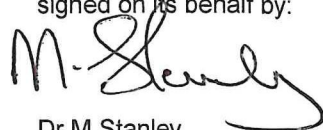
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to smaller charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 21 September 2021 and were signed on its behalf by:


Dr M Stanley
Trustee


J Gurney
Trustee

1 STATEMENT OF TRUSTEES RESPONSIBILITIES

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to :

Select suitable accounting policies, and then apply them consistently;
Make judgements and estimates that are reasonable and prudent;
State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

2 ACCOUNTING POLICIES

a) Basis of preparation

The financial statements have been prepared under the historic convention (except that investments are shown at market value) in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statements of Recommended Practice, Accounting and Reporting by Charities.

The charity has availed itself of Paragraph 3 (3) of Schedule 4 of the Companies Act formats to reflect the special nature of the Charities activities.

b) Company Status

The charity is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

c) Fund accounting

General funds are unrestricted funds which are available for the 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 unrestricted funds that have been set aside by the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds are funds to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

d) Incoming resources

These are included in the Statement of Financial Activities (SoFA) when: the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income or performance-related grants are only included in the SoFA once the related goods or services have been delivered.

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

The value of any volunteer help received is not included in the accounts but is described in the trustees' annual report.

Investment income is included in the accounts when receivable.

Investment gains and losses includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

e) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Premises overheads have been allocated on a floor area basis and other overheads on the basis of the head count.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at headquarters. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

f) **Tangible fixed assets and depreciation**

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Depreciation is provided on all tangible fixed assets at rates calculated to write off costs on a straight line basis over their expected useful economic lives as follows:

Office equipment	15-25% reducing balance
Therapy equipment	15-25% reducing balance
Web site development	25% straight line

Expenditure on tangible fixed assets specifically purchased out of funds obtained from donations is capitalised and depreciated over the useful economic life of the individual assets. Consequently the balance on the applicable restricted fund will include the net book value of these assets, even though the incoming funds may have been completely utilised.

g) **Stock**

Stock has been valued on the basis of the lower of cost and estimated net realisable value.

3 INCOMING RESOURCES

	2020 £	2019 £
Incoming resources from generated funds:		
Voluntary income		
Grants & donations - restricted funds	19,522	34,837
Grants & donations - other	38,351	37,249
	<u>57,873</u>	<u>72,086</u>
Activities for generating funds		
Merchandising income	<u>(85)</u>	<u>891</u>
Incoming resources from charitable activities		
Training	6,127	12,885
Therapy	95,492	85,227
Expert Witness	69,408	109,169
	<u>171,027</u>	<u>207,282</u>

4 RESOURCES EXPENDED

		2020 £	2019 £
Costs of generating voluntary income	Appeals & fundraising	8,531	17,841
	Office wages	2,899	1,501
	Telephone and postage	2,326	1,868
	Depreciation	76	78
	Insurances	419	297
	Advertising and publicity	197	-
		<u>14,448</u>	<u>21,585</u>
Fundraising trading costs	Materials	<u>190</u>	<u>-</u>
Charitable activities	Training costs	20,651	15,572
	Therapy costs	82,350	103,929
	Pro bono equipment & therapy	38,726	34,579
	Office wages	26,091	13,505
	Travelling expenses	8,347	12,208
	Printing, stationery, phones & postage	12,162	12,289
	Advertising and publicity	-	930
	Rent, rates, heating and lighting	31,109	42,583
	Insurances	7,968	5,646
	Repairs and renewals	5,794	1,268
	Office equipment rental	2,431	2,528
	Depreciation	10,146	16,780
	Disallowed Input VAT	3,862	1,759
	Professional Fees & Subscriptions	1,626	-
	Bank charges	2,048	1,367
		<u>253,311</u>	<u>264,943</u>
Governance costs	Professional fees	<u>11,352</u>	<u>3,724</u>

5 SUPPORT COSTS

	Fundraising activities £	Charitable activities £	Total 2020 £
Office wages	2,899	26,091	28,990
Rent, rates, heat & light	-	7,777	7,777
Insurances	419	7,968	8,387
Repairs and renewals	-	5,794	5,794
Office equipment rental	-	2,431	2,431
Printing and stationery	-	2,859	2,859
Telephone & postage	2,326	9,303	11,629
Bank charges	-	2,048	2,048
Disallowed Input VAT	-	3,862	3,862
Depreciation	76	3,765	3,841
	<u>5,720</u>	<u>71,898</u>	<u>77,618</u>

6 MISCELLANEOUS EXPENSES

	2020	2019
Trustees expenses		
Number of trustees who were paid expenses	None	None
Nature of the expenses	-	-
Total amount paid	<u>£ None</u>	<u>£ None</u>
	2020	2019
	£	£
Accountants' fees for reporting on the accounts	<u>1,000</u>	<u>1,000</u>
Other fees (for example: advice, consultancy, accountancy services) paid to the reporting accountants	<u>-</u>	<u>-</u>

7 PAID EMPLOYEES

	2020	2019
Staff costs	£	£
Gross wages, salaries and benefits in kind	130,941	133,337
HMRC JRS Grants	(13,751)	-
Employer's National Insurance contributions	6,434	7,411
Pension costs	2,451	1,079
	<u>126,075</u>	<u>141,827</u>
Average number of full-time equivalent employees in the year	2020	2019
The parts of the charity in which the employees work		
Fundraising	1	2
Charitable activities	3	3
Governance	1	1
	<u>5</u>	<u>6</u>

8 TANGIBLE FIXED ASSETS

	Leasehold Premises £	Website Design £	Office Equipment £	Therapy Equipment £	Motor Vehicles £	Total £
COST						
1 January 2020	-	10,907	110,082	159,982	35,899	316,870
Additions	-	-	7,166	-	-	7,166
Disposals	-	-	-	-	(25,200)	(25,200)
At 31 December 2019	-	10,907	117,248	159,982	10,699	298,836
DEPRECIATION						
1 January 2020	-	10,746	94,387	153,854	21,298	280,285
Charge for the year	-	40	1,538	6,128	2,048	9,754
Disposals	-	-	-	-	(17,732)	(17,732)
At 31 December 2020	-	10,786	95,925	159,982	5,614	272,307
NET BOOK VALUE						
31 December 2020	-	121	21,323	-	5,085	26,529
31 December 2019	-	161	15,695	6,128	14,601	36,585

9 STOCKS

	2020 £	2019 £
Stock and Work in Progress	-	-

10 DEBTORS

	2020 £	2019 £
Trade debtors	24,711	52,123
Prepayments and accrued income	-	257
	<u>24,711</u>	<u>52,380</u>

11 CREDITORS

	2020 £	2019 £
Trade creditors	20,597	13,038
Bounceback loan	4,167	-
Value Added Tax	3,725	1,499
Other creditors	31,075	19,131
Accrued charges and deferred income	2,569	3,391
	<u>62,133</u>	<u>37,059</u>

THE ASSOCIATION FOR REHABILITATION OF
COMMUNICATION AND ORAL SKILLS (ARCOS) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Page 19

12 RESTRICTED INCOME FUNDS

MOVEMENT ON ALL FUNDS

	Balance 31.12.19 £	Incoming £	Outgoing £	Balance 31.12.20 £
Allied Dunbar	32	-	(8)	24
BBC Children in Need Appeal	9	-	(2)	7
BHSF	64	-	(16)	48
Childwick Trust	7	-	(2)	5
Epigoni Trust Fund	16	-	(4)	12
Freemasons	187	-	(47)	140
Gannett Trust	43	-	(11)	32
Grimley Charity	-	500	(500)	-
H S A	67	-	(17)	50
Henry Smith	37	-	(9)	28
Journalist Charity	252	-	(63)	189
Kildaire CT	3,008	-	-	3,008
Malvern Lions	8	-	(2)	6
St James Place	88	-	(22)	66
Trumark Trust	125	-	(31)	94
Trust House Charitable Foundation	29	-	(7)	22
TSB Foundation	32	-	(8)	24
Wilmott CT	-	-	-	-
Apportioned support costs - depreciation	(1,369)	-	-	(1,369)
	2,635	500	(749)	2,386

SMILE PROJECT

Albert Hunt Trust	955	-	(239)	716
Baron Davenport Charity	854	-	(214)	640
BBC Children in Need	4,916	-	(1,230)	3,686
E&D Cadbury	805	5,000	(146)	5,659
Downs School	-	-	-	-
Dumbrek Charity	1,000	-	-	1,000
Fitton Trust	500	250	-	750
Kaleidoscope Trust	-	-	-	-
Kildare Trust	1,299	-	(569)	730
Lasletts	2,000	-	-	2,000
Lilly C Johnson CT	500	2,500	-	3,000
Lynn Foundation	500	-	-	500
Malvern Town Council	686	-	(297)	389
National Citizens Service	676	-	-	676
National Lottery	-	9,499	(9,499)	-
Percy Bilton	1,350	-	(337)	1,013
Rank Foundation	1,000	-	-	1,000
Roger & Douglas Turner CT	5,000	-	-	5,000
Sir Cliff Richard	1,000	-	-	1,000
Sir James Roll	1,000	-	-	1,000
Sir John Sumner	-	200	(200)	-
Sir Jules Thorn	-	-	-	-
Vassillou Family Charitable Trust	266	1,573	(1,760)	79
Other funds	-	-	-	-
	24,307	19,022	(14,491)	28,838
GRAND TOTAL	26,942	19,522	(15,240)	31,224