

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

**Trustees Report and Financial Statements for the
Year Ended 31st December 2022**

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



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!

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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 2022. 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 and is registered with The Charity Commission. The charity registration number is 1007416.

Governance and Organisation

The Association for Rehabilitation of Communication and Oral Skills is controlled by its Trustees who have regular meetings to review the implementation of its policies. Any new Trustees are 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 Kay Coombes, who is also the company secretary.

All therapists employed by ARCOS are members of their respective professional bodies and registrants of the regulator, The Health & Care Professions Council. Trustees, staff and volunteers are required to have enhanced Disclosure and Barring Service (DBS) certification.

Aims and Objectives

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 provision and promotion of comprehensive therapy, appropriate research, specialist training and support for individuals with communication and/or swallowing problems. This population includes 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 30 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 provides advice and assistance to more than 250 individuals and/or their families.

The challenge is to ensure continuation of ARCOS' services in the most effective way. This entails forging appropriate partnerships that 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: The Association for Rehabilitation of Communication and Oral Skills registered as a Charity in January 1992. Our goal is to enable clients to benefit from the latest advances in knowledge, understanding, skills and technology. Many of them have complex life-long disabilities.

Situated in Malvern, Worcestershire, the ARCOS Centre provides resources, training, therapy and a base for operating a nationwide outreach service. ARCOS is a collaborative organisation working in partnership with other agencies in the independent sector as well as 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 developmental and acquired neurological conditions such as cerebral palsy, stroke, head injury and brain tumours and progressive diseases for example Parkinson's Disease, Motor Neurone Disease and Huntington's Disease.

The number of those afflicted is increasing due to a combination of advances in ante/peri-natal care, acute medicine and also longer life expectancy. There is insufficient specialised rehabilitation and inadequate long-term skilled support for members of our client groups. These client groups 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 increasing burden on statutory health and social services with higher financial cost to the community.

In addition to the neurological conditions referenced above, we are seeing high numbers of children and adults with symptoms of neurodiversity, primarily those with Autism Spectrum Conditions (ASC). The slogan *Never Say Never*, applies to this group as well as our other clients. There is increasing recognition of the need for assessment and appropriate treatment for those with neurodiversity. ARCOS is committed to contributing to effective support for individuals, their families and others involved, including in education and employment.

Who we are

Trustees:

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 to 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 Jonathon 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, physio and hydro therapy and 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 enable the charity to continue and help others.

Diana Maiden, M.B.E. – appointed 2021

I founded Kaleidoscope in Malvern, which provided respite care to hundreds of children with special needs over 24 years. During that time, I had a close working relationship with ARCOS and collaborated with Kay Coombes for many years through several mutual clients. When Kaleidoscope closed, ARCOS took on the clients under the SMILE project. It was then a natural step to take on the role of ARCOS Trustee. I am happy to be now supporting ARCOS in the valuable work they do making a difference to the lives of those in need and their families.

Mrs Helen Webb – appointed 2021

I am a retired Head Teacher who has not quite managed to retire! I am passionate about inclusion and first became aware of ARCOS through making provision for a very complex young man in our mainstream Primary School setting. The support and advice we received from ARCOS was invaluable, especially as we navigated our way through learning about eye-gaze communication technology. It was an honour to be invited to become a Trustee and support the work of ARCOS as an educationalist. I am incredibly proud to be able to assist ARCOS to “**Never Say Never**”.

Mr David Kitcat, solicitor

Attends Board Meetings as an observer.

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 holistic therapy approach known as Facial Oral Tract Therapy (F.O.T.T.). In 2004, Kay was awarded Honours of the Royal College of Speech and Language Therapists and in 2014, Honorary membership of the German Association: Deutscher Bundesverband für Logopädie (DBL). An experienced expert witness, she no longer accepts new instructions but remains a mentor to her colleagues who provide expert opinion to the Court.

We employ speech and language therapists and occupational therapists. Other specialists, including physiotherapists, teachers, psychologists and counsellors are individually contracted.

What we do:

ARCOS is a UK national charity, working to improve life for children and adults who have communication or 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.

ARCOS is not a private clinic. We depend upon charitable grants and donations to maintain a high quality of service.

Fees are charged for assessment, therapy, training services and some equipment loan. A great deal of information, advice and therapy is subsidised by donations and grants and is provided free of charge to clients.

ARCOS collaborates 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.

We look forward to resuming and extending the SMILE project as soon as funds allow. This will entail recruitment of Early Years Practitioners and staff with skills appropriate for work with older children and adults.

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.

Who we work with:

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

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

During 2022 ARCOS therapists have contributed to an increased number of Educational Health & Care Plans (EHCPs), attended tribunals and worked in nurseries, special and mainstream schools.

ARCOS Expert Witness Service: This entails providing expert opinion to the Court, working with solicitors, case managers and other professionals.

Highlights of 2022 have included:

January-March

Occupational Therapy: We welcomed our new senior Occupational Therapist, Kate Badger, who succeeded Margaret Walker when she returned to New Zealand after 16 years with us.

Kate brings more than 25 years of experience to the team and she is an enthusiastic proponent of inter-disciplinary working. Kate's professional specialism and expertise includes neurodiversity and the assessment and treatment of those with sensory processing disorders.

Education Otherwise Than At School (EOTAS): ARCOS is pleased to have been commissioned by Worcestershire Children First (WCF) to deliver a bespoke Education and Therapies package. This package includes SLT and OT intervention together with a personalised and integrated curriculum of English, Maths, Drama and Creative Arts. The programme is due to run until the end of Summer Term 2023 and represents an exciting expansion of our previous provision of 1:1 academic tutoring.



Innowalk Loans to ARCOS: The Innowalk promotes dynamic standing for people with moderate-severe physical disabilities. We ensured that as many clients as possible made use of these whilst they were on loan!

Child Brain Injury Trust's Diamond Awards: At the invitation of Burnetts Solicitors, Kay Coombes and Kate Badger attended the awards dinner held at the Hilton Oxford Belfry. A truly inspirational and thoroughly enjoyable event.



Neurological Rehabilitation Case Study: ARCOS was approached by the Inspire Neurocare Centre in Worcester to assess one of their patients with a neurological impairment following a series of severe strokes. ARCOS therapists visited, carried out assessment and loaned a number of communication aids from our Equipment Loan Library. ARCOS provided a foundation from him to make progress and he was able to reliably communicate with his family and friends.



Chiltern Music Therapy Conference: Chiltern Music Therapy is a charitable organisation that provides music therapy, neurologic music therapy and community music for people of all ages in acute, targeted, rehabilitative and continuing and preventative care.

Kay Coombes and regular volunteer, Nick Reid, ran a stand showcasing ARCOS services and attended talks on the benefits of Neurologic Music Therapy and the latest research. ABI Solutions organised the event held at One Great George Street, Westminster, London.



Eye Gaze Technology: ARCOS collaborates with Eye Gaze developers and manufacturers, particularly Smartbox. Smartbox is a global organisation that develops assistive communication technology and is also based in Malvern, Worcestershire. Smartbox's software is used by many ARCOS clients – Grid 3 is a communication solution that enables those with disabilities to have a voice, control their environment and live more independent lives.



In 2022 we hosted a demonstration of the latest developments in Eye Gaze at the ARCOS Centre. EyeTech Digital Systems bought along several devices and generously provided ARCOS with loan of the latest kit.

April-June

Grant Spending: Grant funding from several generous donors including Severn Trent, Malvern Town Council and the Spacehive Worcester hub made it possible to carry out long-awaited improvements.

The old broken tarmac was replaced with a soft-surface play area for children's groups to enjoy. It was an instant hit! Two large metal gazebos were then installed by the firm Woodberry. These provide great all-weather protection with movable louvres and retractable sides. They extend our use of the outdoor space throughout the year.



The next phase of the outdoor refurbishment saw a smooth resin surface laid on the patio area. This replaces the tarmac and gravel surfaces and is safer to walk on, providing level access to our garden area for those who have difficulty walking.

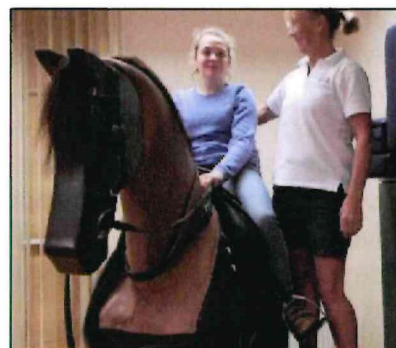
July-September

Building Maintenance: Repairs began on the larger of our two outdoor cabins, starting with the roof and followed by replacement of the cabin flooring and lighting. A new kitchen area makes the cabin a more versatile space for individual clients and small groups.



International Dysphagia Diet Standardisation Initiative (IDDSI) Festival: Speech and Language Therapists Kay Coombes and Clare Hanson attended the congress and festival in Sheffield, which was open to clinical and non-clinical professionals in health and care settings. The meeting promoted sharing of best practice and featured talks and demonstrations related to nutrition and foods with modified textures for people who have dysphagia (swallowing difficulties).

Horse-riding: Racewood, the leading designer and manufacturer of equestrian simulators, invited ARCOS to take part in a video presentation on the therapeutic benefits of simulated riding in an international conference held in St Louis, Missouri. The conference was organised by PATH, the Professional Association of Therapeutic Horsemanship International. The ARCOS segment featured several of our clients on Hero, the horse-riding simulator now on long-term loan from Racewood. Hero is proving immensely popular and he is demonstrably therapeutic.



Some of our clients also visited Hartpury University and College for further video recording with state of the art equine simulators and complete with 'immersive' video screens. These allow a rider to tackle a cross country course or jumps in a virtual competition.

Many ARCOS clients benefit from the stability and sensory feedback provided by a straddle sitting position on a horse or saddle-shaped chair, such as the Bambach seat.

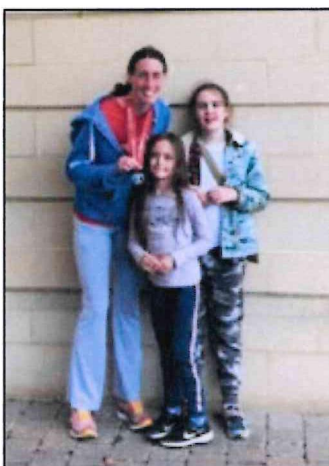
October-December

Arts and Crafts: We were pleased to be able to host the 'Make Your Mark' mixed-media creative art group. Malvern Theatres, their usual home, was being refurbished and we were pleased to accommodate the group in the ARCOS Community Room.

The OT Show: Occupational Therapist, Kate Badger, attended this exhibition at the Birmingham NEC on behalf of ARCOS. The event was a good opportunity to meet OT colleagues, attend talks and see live demonstrations of the latest technology.



Facial Oral Tract Therapy (F.O.T.T.) Presentation: Kay Coombes gave a presentation and Q&A session to an enthusiastic audience from the West Midlands Paediatric Dysphagia Clinical Excellence Network (CEN). The presentation introduced attendees to the therapeutic approach developed and formalised by Kay and international colleagues.



Dorney Lake Marathon: Stalwart ARCOS supporters, the Reid family, turned out to support mum, Emily, at the Dorney Lake Marathon.

Emily achieved a fantastic time of 3 hours 35 minutes.

We are keeping our fingers crossed that Emily will be running for ARCOS in the London 2023 Marathon!



Back Up Flower Power Ball: Kay Coombes attended the Back Up Flower Power Ball at the invitation of Shoosmiths solicitors. Inspired by the 1969 Woodstock festival, the evening was hosted at The Birmingham Hilton Metropole to raise funds for the spinal cord injury charity, Back Up.

Charity Christmas Card Shop: We were pleased to welcome back the popular Charity Christmas Card Shop run by volunteers from the Malvern branch of Save the Children. The Community Room at the ARCOS Centre was transformed into Christmas HQ, selling Christmas cards and gift wrapping from various charities, including our own especially designed and printed ARCOS cards. Sarah Haynes' cards were particularly popular.

Christmas Photo Competition: Tamsin Day, solicitor with the Child Brain Injury team at Bolt Burdon Kemp won the Premex Services 'Winter Scene' photo competition and nominated ARCOS to receive the £1,000 prize. Her generous donation funded furniture for our renovated outdoor space, a Smartbox communication book for our equipment loan library and a suction device to improve oral care for individuals with swallowing difficulties.



Grants and Donations:

We are grateful for all of the grants and donations received in 2022, which are fully indexed in our audited accounts attached. Gifts of any amount make a huge difference to the services we are able to provide to our beneficiaries.

**Thank you to everyone who is part of the ARCOS family of clients,
volunteers, supporters and staff.**

We look forward to 2023!

**THE ASSOCIATION FOR REHABILITATION OF
COMMUNICATION AND ORAL SKILLS (ARCOS) LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

TRUSTEES:

J Gurney
Mrs D Maiden
Dr M Stanley
Mrs H Webb

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 Accountants
Britannia Court
5 Moor Street
Worcester
WR1 3DB

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

22nd August 2023

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

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We report on the accounts for the year ended 31 December 2022 set out on pages 13 to 21.

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 Accountants
Britannia Court
5 Moor Street
Worcester
WR1 3DB

22nd August 2023

**THE ASSOCIATION FOR REHABILITATION OF
COMMUNICATION AND ORAL SKILLS (ARCOS) LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

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	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
INCOMING RESOURCES	3				
Incoming resources from generated funds:					
Voluntary income		71,887	34,650	106,537	170,060
Activities for generating funds		1,089	-	1,089	851
		<u>72,976</u>	<u>34,650</u>	<u>107,626</u>	<u>170,911</u>
Incoming resources from charitable activities		243,715	-	243,715	199,604
Government grants		-	-	-	-
TOTAL INCOMING RESOURCES		<u>316,691</u>	<u>34,650</u>	<u>351,341</u>	<u>370,515</u>
RESOURCES EXPENDED	4 - 7				
Cost of generating funds:-					
Cost of generating voluntary income		12,727	10,010	22,737	22,448
Fund raising trading- cost of sales		-	-	-	-
Charitable activities		280,861	71,631	352,492	251,048
Governance costs		13,626	-	13,626	8,244
		<u>307,214</u>	<u>81,641</u>	<u>388,855</u>	<u>281,740</u>
TOTAL RESOURCES EXPENDED		<u>307,214</u>	<u>81,641</u>	<u>388,855</u>	<u>281,740</u>
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS		9,477	(46,991)	(37,514)	88,775
Transfer between funds		-	-	-	-
NET MOVEMENT IN FUNDS		9,477	(46,991)	(37,514)	88,775
Balances brought forward					
At 1 January 2022		40,956	53,504	94,460	5,685
Balances carried forward at 31 December 2022		<u>50,433</u>	<u>6,513</u>	<u>56,946</u>	<u>94,460</u>

The notes on pages 15 to 21 form part of these financial statements.

**THE ASSOCIATION FOR REHABILITATION OF
COMMUNICATION AND ORAL SKILLS (ARCOS) LIMITED
BALANCE SHEET
AS AT 31 DECEMBER 2022**

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	Note	2022 £	2021 £
FIXED ASSETS			
Tangible Assets	8	21,265	17,694
CURRENT ASSETS			
Stocks and Work in Progress	9	-	-
Debtors and prepayments	10	37,216	66,721
Cash at bank and in hand		80,734	100,305
		<u>117,950</u>	<u>167,026</u>
CREDITORS : Amounts falling due within one year	11	<u>47,796</u>	<u>51,583</u>
NET CURRENT ASSETS		<u>70,154</u>	<u>115,443</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		91,419	133,137
PROVISIONS FOR LIABILITIES		34,473	38,677
NET ASSETS		<u><u>56,946</u></u>	<u><u>94,460</u></u>
FUNDS OF THE CHARITY			
Unrestricted		50,433	40,956
Restricted	12	<u>6,513</u>	<u>53,504</u>
		<u><u>56,946</u></u>	<u><u>94,460</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2022 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 22 August 2023 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

	2022 £	2021 £
Incoming resources from generated funds:		
Voluntary income		
Grants & donations - restricted funds	34,650	73,024
Grants & donations - other	71,887	97,036
	<u>106,537</u>	<u>170,060</u>
Activities for generating funds		
Merchandising income	<u>1,089</u>	<u>851</u>
Incoming resources from charitable activities		
Training	(390)	9,952
Therapy	153,764	121,057
Expert Witness	90,341	68,595
	<u>243,715</u>	<u>199,604</u>

4 RESOURCES EXPENDED

		2022 £	2021 £
Costs of generating voluntary income	Appeals & fundraising	15,837	17,800
	Office wages	4,554	1,924
	Telephone and postage	2,089	2,367
	Depreciation	22	31
	Insurances	161	191
	Advertising and publicity	-	-
	Sundry expenses	74	135
		<u>22,737</u>	<u>22,448</u>
Fundraising trading costs	Materials		-
Charitable activities	Training costs	16,383	23,734
	Therapy costs	161,590	67,147
	Pro bono equipment & therapy	25,600	37,763
	Office wages	40,989	2,320
	Travelling expenses	12,142	10,278
	Printing, stationery, phones, IT & postage	15,262	11,462
	Advertising and publicity	220	3,163
	Rent, rates, heating and lighting	41,280	36,455
	Insurances	6,512	7,730
	Repairs and renewals	3,891	8,010
	Office equipment rental	2,014	1,659
	Depreciation	11,705	9,528
	Profit on disposal of motor vehicle	(4,963)	-
	Disallowed Input VAT	6,163	4,528
	Professional fees & subscriptions	10,997	11,832
	Management salaries		13,500
	Sundry expenses	296	534
	Bank charges	2,411	1,405
		<u>352,492</u>	<u>251,048</u>
Governance costs	Professional fees	270	6,744
	Management salaries	13,356	1,500
		<u>13,626</u>	<u>8,244</u>

5 SUPPORT COSTS

	Fundraising activities £	Charitable activities £	Total 2022 £
Office wages	4,554	40,989	45,543
Rent, rates, heat & light	-	10,320	10,320
Insurances	161	3,057	3,218
Repairs and renewals	-	3,533	3,533
Office equipment rental	-	2,014	2,014
Printing and stationery	-	5,020	5,020
Telephone, IT & postage	2,089	8,354	10,443
Bank charges	-	2,411	2,411
Disallowed Input VAT	-	6,163	6,163
Sundry expenses	74	298	372
Profit on disposal of motor vehicle	-	(4,963)	(4,963)
Depreciation	33	1,932	1,965
	<u>6,911</u>	<u>79,128</u>	<u>86,039</u>

6 MISCELLANEOUS EXPENSES

Trustees expenses

Number of trustees who were paid expenses

2022	2021
None	None
-	-

Nature of the expenses

Total amount paid

<u>£ None</u>	<u>£ None</u>
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2022 £	2021 £
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Accountants' fees for reporting on the accounts

<u>1,000</u>	<u>1,000</u>
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Other fees (for example: advice, consultancy, accountancy services) paid to the reporting accountants

<u>-</u>	<u>-</u>
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7 PAID EMPLOYEES

Staff costs

Gross wages, salaries and benefits in kind
HMRC JRS Grants
Employer's National Insurance contributions
Pension costs

2022 £	2021 £
153,608	91,690
-	(20,413)
8,776	5,420
2,365	2,263
<u>164,749</u>	<u>78,960</u>

Average number of full-time equivalent employees in the year

2022	2021
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The parts of the charity in which
the employees work

Fundraising
Charitable activities
Governance

1	1
3	3
1	1
<u>5</u>	<u>5</u>

8 TANGIBLE FIXED ASSETS

	Leasehold Premises £	Website Design £	Office Equipment £	Therapy Equipment £	Motor Vehicles £	Total £
COST						
1 January 2022	-	10,907	117,656	160,298	10,699	299,560
Additions	-	-	320	-	16,000	16,320
Disposals	-	-	-	-	(10,699)	(10,699)
At 31 December 2022	-	10,907	117,976	160,298	16,000	305,181
DEPRECIATION						
1 January 2022	-	10,817	103,089	160,298	7,662	281,866
Charge for the year	-	22	5,690	-	4,000	9,712
Disposals	-	-	-	-	(7,662)	(7,662)
At 31 December 2022	-	10,839	108,779	160,298	4,000	283,916
NET BOOK VALUE						
31 December 2022	-	68	9,197	-	12,000	21,265
31 December 2021	-	90	14,567	-	3,037	17,694

9 STOCKS

Stock and Work in Progress

2022 £	2021 £
-	-

10 DEBTORS

Trade debtors
Prepayments and accrued income

2022 £	2021 £
36,088	64,866
1,128	1,855
37,216	66,721

11 CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

Trade creditors
Bounceback loan
Value Added Tax
Other creditors
Accrued charges and deferred income

2022 £	2021 £
15,569	15,055
10,000	10,000
2,346	3,654
13,552	13,385
6,329	9,489
47,796	51,583

12 CREDITORS : AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

Bounceback loan - 1 to 2 years
Bounceback loan - 2 to 5 years
Hire Purchase - 1 to 2 years
Hire Purchase - 2 to 5 years

2022 £	2021 £
10,000	10,000
15,833	25,833
2,880	1,801
5,760	1,043
34,473	38,677

13 RESTRICTED INCOME FUNDS

MOVEMENT ON ALL FUNDS

	Balance 31.12.21 £	Incoming £	Outgoing £	Balance 31.12.22 £
Allied Dunbar	18	-	(5)	13
BBC Children in Need Appeal	5	-	(1)	4
BHSF	36	-	(9)	27
Childwick Trust	4	-	(1)	3
Crowd Funding	7,129	-	(7,129)	-
Epigoni Trust Fund	9	-	(2)	7
Eversons Charitable Trust	150	10,000	(10,027)	123
Freemasons	106	-	(28)	78
Gannett Trust	24	-	(6)	18
H S A	38	-	(9)	29
Henry Smith	21	-	(5)	16
Journalist Charity	139	-	(34)	105
Malvern Hills D.C.	10,000	-	(10,000)	-
Malvern Lions	5	-	(1)	4
Michael March Trust	-	2,500	(2,500)	-
Rowlands Trust	-	3,000	(2,228)	772
Severn Trent Water	20,300	2,255	(22,555)	-
St James Place	49	10,000	(10,012)	37
The Patrick Trust	-	1,000	-	1,000
Trumark Trust	70	-	(18)	52
Trust House Charitable Foundation	16	-	(4)	12
TSB Foundation	18	-	(5)	13
29th May 1961 Trust	-	5,000	(5,000)	-
Apportioned support costs - depreciation	(1,369)	-	-	(1,369)
	36,768	33,755	(69,579)	944

SMILE PROJECT

Albert Hunt Trust	537	-	(134)	403
Baron Davenport Charity	480	-	(120)	360
BBC Children in Need	3,018	-	(767)	2,251
Dumbrek Charity	1,000	-	(1,000)	-
Fitton Trust	750	-	(629)	121
Kildare Trust	547	-	(137)	410
Lilly C Johnson CT	500	-	(500)	-
Lynn Foundation	500	-	(500)	-
Malvern Town Council	29	-	(29)	-
National Citizens Service	676	-	(167)	509
Percy Bilton	760	-	(190)	570
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	-	(784)	216
Vassillou Family Charitable Trust	(61)	895	(105)	729
	16,736	895	(12,062)	5,569
GRAND TOTAL	53,504	34,650	(81,641)	6,513

