

**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 2023**

**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 31<sup>st</sup> December 2023. 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.

Registered with Companies House: 02675004.

### 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.

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 32 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. Client groups may 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 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 is 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 and teachers are 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.

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

We offer therapy and training, equipment loan, information and advice, plus an expert witness service. Enquiries to our free of charge information and advice service increased by over 100% from 2022 to 2023.

Fees are charged for assessment, therapy, training services and some equipment loan. Our information, advice and some of our 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 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 2023 ARCOS therapists have contributed to a number of Education, 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 2023 have included:

### January-March

**Facial Oral Tract Therapy (F.O.T.T.) Training Course:** F.O.T.T. Instructors, Kay Coombes and Claire Fuller kicked off 2023 by running an intensive bespoke course at the ARCOS Centre in Malvern.

The workshop-based training took place over two days for delegates from Tameside and Glossop Integrated Care NHS Foundation Trust.

F.O.T.T. is a practical interdisciplinary treatment approach to disorders of facial movement, oral movements for eating and speech and voice. F.O.T.T. was developed by Kay Coombes, ARCOS CEO & Clinical Director, together with colleagues.



**Colwall Cricket Club:** ARCOS were honoured to become Colwall Cricket Club's charity of the year for 2023!

**Special Educational Needs (SEN) and Community Care Q&A Event:** In association with Boyes Turner Solicitors, ARCOS ran a hugely popular Q&A event at Priory Lodge in Malvern. Laxmi Patel and James Pantling-Skeet, specialist lawyers from Boyes Turner, led the discussions, answered questions from local families and offered advice on various subjects including Education, Health and Care Plans (EHCPs) and adult social care.



**ARCOS Facilities Upgrade:** The full refurbishment of our outdoor cabins was completed, including a new roof and windows. The cabins house our sensory equipment including a bubble column and interactive floor projector, these versatile spaces are now ready for many more therapy and sensory sessions.

**University Research Collaboration:** Kay Coombes, ARCOS CEO, met with researchers at the University of Bath for a cutting edge voice output project. We are fortunate to have links with university departments where research into machine lip reading is being carried out which would be beneficial to clients who are able to make speech attempts but have little or no audible voice.

**Wheelchair Scales:** ARCOS is one of very few places in the West Midlands area to have a set of scales that are open to the public for weighing wheelchair users. This is a vital community service as it is very difficult for wheelchair users to monitor their weight. The scales passed their annual check from SECA, ready for another year's important work!



**Community Networking:** Malvern Hills District Councillor and Worcestershire County Councillor, Beverley Nielsen, visited the ARCOS Centre to discuss our services, possibilities for collaboration and important links with the community.



## April-June

**Website Launch:** Dedicated ARCOS supporter, Arran Bryde, used his expertise in Communications to redesign our website in conjunction with Design in the Shires. Our new and more user-friendly website launched in April 2023 receiving great feedback. Arran also took the opportunity to refresh our social media and provide us with a crash course in posts, engagement and followers.

**Local Autism Services:** Tracey Onslow, Worcestershire County Councillor with the Education Portfolio, visited the ARCOS Centre to discuss local provision for Special Educational Needs (SEN), in particular plans for a new school serving children with Autism Spectrum Conditions (ASC) in Malvern. ARCOS works with many parents of children with SEN and we are always keen to collaborate with local authorities and statutory services.

**Assistive Technology:** ARCOS therapists were delighted to meet Leicestershire-based inventor, Graham Law, who demonstrated some of his latest assistive technology. Graham's company, Celtic Magic, manufactures switches, such as the G-Click – an incredibly sensitive gyroscopic tilt switch.

**London Marathon:** Emily Reid and Sara Hernandez-Cox breezed through 26 miles to raise an incredible £900.00 for ARCOS in the 2023 London Marathon!

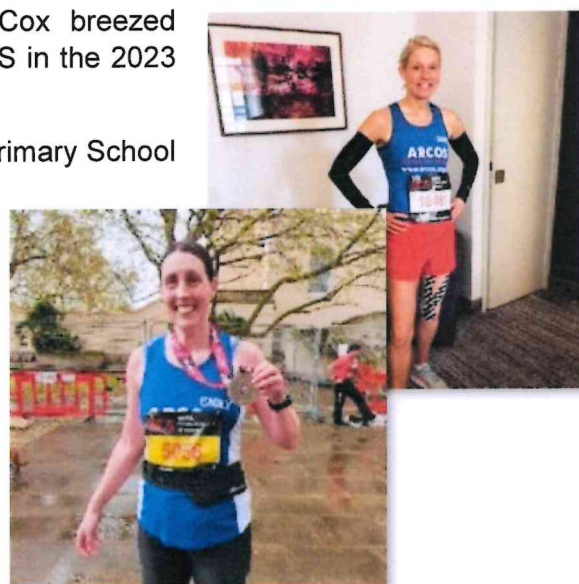
**Malvern Mini Marathon:** Pupils at Malvern Wells C of E Primary School ran laps of the playground in support of ARCOS and our London Marathon runner, Sara Hernandez-Cox. Sara, who is a teacher at the school, led out the runners and ARCOS cheered them on from the sidelines!

**Coronation Party:** ARCOS staff held an office tea party in celebration of King Charles' Coronation. Tea and home-made cake were a perfect way to mark the event.

**Support for Parents:** Kate Badger, ARCOS Occupational Therapist, spoke to parents at a SKY Autism Malvern support group to share her knowledge on sensory processing with ideas on how to reduce the discomfort experienced by many children and adults with ASC.

**Cash for Cans:** ARCOS is encouraging local people and businesses to help us *and* the environment at the same time! We have been collecting aluminium cans to be recycled and converted into cash. Competitive can crushing has proved to be fun and popular!

**Garden Party:** Save the Children's Malvern branch held a garden party at the ARCOS Centre to mark 70 years of operation. ARCOS has a long history of collaboration with other charities and community organisations and the event raised over £700 for Save the Children.





## July-September

**Changing Places Accessible Toilets:** ARCOS staff and volunteers attended the Changing Places launch event held at Malvern Theatres. ARCOS kitted out the sensory area and ran a stand to demonstrate some of our high tech augmentative and alternative communication (AAC) equipment.



**Equine simulator:** A longstanding client from Yorkshire was in the area and visited the ARCOS Centre with her family to ride our equestrian simulator, Hero. Hero, generously provided by Racewood, is used in ARCOS therapy sessions to promote crucial core stability and balance.

**Facial Oral Tract Therapy (F.O.T.T.) Online Q&A:** F.O.T.T. Instructors, Kay Coombes and Claire Fuller led a two hour discussion with past course attendees fielding questions on F.O.T.T. in practice.

**First Aid:** Speech and Language Therapist, Clare Hanson and Services Coordinator, Nick Reid refreshed their first aid knowledge and completed a two-day intensive Paediatric First Aid training course at the River School, Worcester.

**Summer Camps:** Kate Badger, Occupational Therapist, organised a busy programme of children's summer camps in conjunction with Sky Autism Malvern. These popular camps offered small group activities for children with Autistic Spectrum Conditions (ASC) and at the same time, some important respite for parents and carers. Kate was aided by a group of session workers trained by Sky Autism.



**Family Fun Day:** Colwall Cricket Club's social team, the CLOGS, ran a Family Fun Day in aid of ARCOS raising a fantastic £1,000.00. The day included a bottle tombola, cake stall, burgers and hot dogs, lots of children's games, a bouncy castle as well as six-a-side matches!



**Summer Fete:** To celebrate the success of the summer camps, ARCOS and Sky Autism Malvern welcomed the community to a summer fete at the ARCOS Centre. Malvern Town Council Deputy Mayor, Councillor David Watkins, opened the event, which included some family favourites – a tombola, raffle, name the bear, hook-a-duck and a packed bric-a-brac stall. Andrew Oliver, who runs the Poolbrook Kitchen and Coffee Shop in Malvern, ran the food stall and kept everyone well fed!

**School Pilot Scheme:** Kate Badger ran a sensory needs training session for staff and parents at the River School, Worcester. It was so popular that we are aiming to roll out the training package to other schools in the future.





## October-December

**Defibrillator Training:** The charity Heartstart Malvern trained staff, Trustees, volunteers and regular visitors to the ARCOS Centre on life-saving resuscitation techniques and how to use defibrillators. Heartstart's aim is to increase the chance of survival for those having a cardiac arrest in Malvern through provision of training and installation of defibrillators in the area.

**Switch technology:** Kay Coombes arranged for Graham Law of Celtic Magic to see an ARCOS client at their home to demonstrate the applications of his G-Click switch in real life. Graham generously gave his time to ARCOS and our severely-disabled client in order to personalise the switch settings. Graham also demonstrated his latest inventions including the world's lightest known joystick which needs only a feather touch to operate!

**Back Up Ball:** Kay Coombes was invited by Shoosmiths to attend the Back Up Ball at the first-class Hilton Birmingham Metropole. This year's theme was fairy tales and the event raised money in support of Back Up, the spinal cord injury charity.

**ARCOS Defibrillator:** In memory of our dearly loved former Trustee, Dr Peter Mayner, ARCOS installed a defibrillator on the front of the ARCOS Centre. Peter was dedicated to ARCOS and donations made at his funeral paid for the defibrillator equipment. We held an emotional opening ceremony with his friends and family present.

**Christmas Card Shop for Local Charities:** The festive season started early at ARCOS with the Save the Children Christmas Card Shop. The Malvern Town Council Mayor, Councillor Clive Hooper, opened the shop in late October and a group of hardworking volunteers sold cards, wrapping paper, ribbons and gift tags through to mid-December in aid of national and local charities, including ARCOS!



## Grants and Donations:

We are grateful for all of the grants and donations received in 2023, 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 2024!**

**THE ASSOCIATION FOR REHABILITATION OF  
COMMUNICATION AND ORAL SKILLS (ARCOS) LIMITED  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**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**

Boyd's 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

19th February 2024



**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 2023 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.

Boyd's Accountants  
Britannia Court  
5 Moor Street  
Worcester  
WR1 3DB

19th February 2024

**THE ASSOCIATION FOR REHABILITATION OF  
COMMUNICATION AND ORAL SKILLS (ARCOS) LIMITED  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>INCOMING RESOURCES</b>	3				
Incoming resources from generated funds:					
Voluntary income		64,926	69,800	134,726	106,537
Activities for generating funds		389	-	389	1,089
		<u>65,315</u>	<u>69,800</u>	<u>135,115</u>	<u>107,626</u>
Incoming resources from charitable activities		194,156	-	194,156	243,715
Government grants		-	-	-	-
<b>TOTAL INCOMING RESOURCES</b>		<u>259,471</u>	<u>69,800</u>	<u>329,271</u>	<u>351,341</u>
<b>RESOURCES EXPENDED</b>	4 - 7				
Cost of generating funds:-					
Cost of generating voluntary income		38,098	33	38,131	22,737
Fund raising trading- cost of sales				-	-
Charitable activities		224,884	72,782	297,666	352,492
Governance costs		14,256	131	14,387	13,626
		<u>277,238</u>	<u>72,946</u>	<u>350,184</u>	<u>388,855</u>
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>		(17,767)	(3,146)	(20,913)	(37,514)
Transfer between funds		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		(17,767)	(3,146)	(20,913)	(37,514)
Balances brought forward At 1 January 2023		50,433	6,513	56,946	94,460
<b>Balances carried forward at 31 December 2023</b>		<u>32,666</u>	<u>3,367</u>	<u>36,033</u>	<u>56,946</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 2023**

Page 14

	Note	2023	2022
		£	£
<b>FIXED ASSETS</b>			
Tangible Assets	8	20,381	21,265
<b>CURRENT ASSETS</b>			
Stocks and Work in Progress	9	-	-
Debtors and prepayments	10	39,304	37,216
Cash at bank and in hand		53,589	80,734
		<u>92,893</u>	<u>117,950</u>
<b>CREDITORS</b> : Amounts falling due within one year	11	<u>55,648</u>	<u>47,796</u>
<b>NET CURRENT ASSETS</b>		<u>37,245</u>	<u>70,154</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		57,626	91,419
<b>PROVISIONS FOR LIABILITIES</b>	12	21,593	34,473
<b>NET ASSETS</b>		<u><u>36,033</u></u>	<u><u>56,946</u></u>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted		32,666	50,433
Restricted	13	3,367	6,513
		<u>36,033</u>	<u>56,946</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

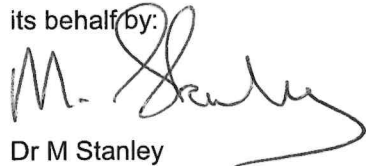
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

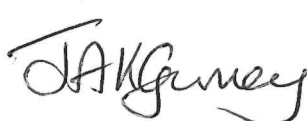
- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus 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 19 February 2024 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**

	2023 £	2022 £
<b>Incoming resources from generated funds:</b>		
<b>Voluntary income</b>		
Grants & donations - restricted funds	69,800	34,650
Grants & donations - other	64,926	71,887
	<u>134,726</u>	<u>106,537</u>
<b>Activities for generating funds</b>		
Merchandising income	<u>389</u>	<u>1,089</u>
<b>Incoming resources from charitable activities</b>		
Training	15,245	(390)
Therapy	138,115	153,764
Expert Witness	40,796	90,341
	<u>194,156</u>	<u>243,715</u>



#### 4 RESOURCES EXPENDED

		2023 £	2022 £
<b>Costs of generating voluntary income</b>	Appeals & fundraising	27,303	15,837
	Office wages	7,814	4,554
	Telephone and postage	1,783	2,089
	Depreciation	1,040	22
	Insurances	191	161
	Advertising and publicity	-	-
	Sundry expenses	-	74
		<u>38,131</u>	<u>22,737</u>
<b>Fundraising trading costs</b>	Materials	-	-
<b>Charitable activities</b>	Training costs	18,408	16,383
	Therapy costs	94,852	161,590
	Pro bono equipment & therapy	18,628	25,600
	Office wages	70,323	40,989
	Travelling expenses	7,406	12,142
	Printing, stationery, phones, IT & postage	9,367	15,262
	Advertising and publicity	1,092	220
	Rent, rates, heating and lighting	38,484	41,280
	Insurances	4,815	6,512
	Repairs and renewals	5,768	3,891
	Office equipment rental	2,264	2,014
	Depreciation	7,109	11,705
	Profit on disposal of motor vehicle	-	(4,963)
	Disallowed Input VAT	9,859	6,163
	Professional fees & subscriptions	7,285	10,997
	Sundry expenses	2	296
	Bank charges	2,004	2,411
		<u>297,666</u>	<u>352,492</u>
<b>Governance costs</b>	Professional fees	14,387	270
	Management salaries	-	13,356
		<u>14,387</u>	<u>13,626</u>

## 5 SUPPORT COSTS

	Fundraising activities £	Charitable activities £	Total 2023 £	Total 2022 £
Office wages	7,814	70,323	78,137	45,543
Rent, rates, heat & light	-	9,621	9,621	10,320
Insurances	191	3,633	3,824	3,218
Repairs and renewals	-	5,768	5,768	3,533
Office equipment rental	-	2,264	2,264	2,014
Printing and stationery	-	2,235	2,235	5,020
Telephone, IT & postage	1,783	7,132	8,915	10,443
Bank charges	-	2,004	2,004	2,411
Disallowed Input VAT	-	9,859	9,859	6,163
Sundry expenses	-	-	-	372
Profit on disposal of motor vehicle	-	-	-	(4,963)
Depreciation	25	1,830	1,855	1,965
	<u>9,813</u>	<u>114,669</u>	<u>124,482</u>	<u>86,039</u>

## 6 MISCELLANEOUS EXPENSES

	2023	2022
<b>Trustees expenses</b>		
Number of trustees who were paid expenses	None	None
Nature of the expenses	-	-
Total amount paid	<u>£ None</u>	<u>£ None</u>
	2023	2022
	£	£
<b>Accountants' fees for reporting on the accounts</b>	<u>1,000</u>	<u>1,000</u>
<b>Other fees (for example: advice, consultancy, accountancy services) paid to the reporting accountants</b>	<u>-</u>	<u>-</u>

## 7 PAID EMPLOYEES

	2023	2022
<b>Staff costs</b>	£	£
Gross wages, salaries and benefits in kind	183,732	153,608
Employer's National Insurance contributions	9,345	8,776
Pension costs	6,301	2,365
	<u>199,378</u>	<u>164,749</u>
<b>Average number of full-time equivalent employees in the year</b>	2023	2022
<b>The parts of the charity in which the employees work</b>		
Fundraising	1	1
Charitable activities	3	3
Governance	1	1
	<u>5</u>	<u>5</u>

## 8 TANGIBLE FIXED ASSETS

	Leasehold Premises £	Website Design £	Office Equipment £	Therapy Equipment £	Motor Vehicles £	Total £
<b>COST</b>						
1 January 2023	-	10,907	117,976	160,298	16,000	305,181
Additions	-	3,992	3,273	-	-	7,265
Disposals	-	-	-	-	-	-
At 31 December 2023	-	14,899	121,249	160,298	16,000	312,446
<b>DEPRECIATION</b>						
1 January 2023	-	10,839	108,779	160,298	4,000	283,916
Charge for the year	-	1,015	5,086	-	2,048	8,149
Disposals	-	-	-	-	-	-
At 31 December 2023	-	11,854	113,865	160,298	6,048	292,065
<b>NET BOOK VALUE</b>						
31 December 2023	-	3,045	7,384	-	9,952	20,381
31 December 2022	-	68	9,197	-	12,000	21,265

## 9 STOCKS

	2023 £	2022 £
Stock and Work in Progress	-	-

## 10 DEBTORS

	2023 £	2022 £
Trade debtors	38,225	36,088
Prepayments and accrued income	1,079	1,128
	<u>39,304</u>	<u>37,216</u>

## 11 CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	21,034	15,569
Bounceback loan	10,000	10,000
Value Added Tax	1,953	2,346
Other creditors	18,066	13,552
Accrued charges and deferred income	4,595	6,329
	<u>55,648</u>	<u>47,796</u>

## 12 CREDITORS : AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023 £	2022 £
Bounceback loan - 1 to 2 years	10,000	10,000
Bounceback loan - 2 to 5 years	5,833	15,833
Hire Purchase - 1 to 2 years	2,880	2,880
Hire Purchase - 2 to 5 years	2,880	5,760
	<u>21,593</u>	<u>34,473</u>



### 13 RESTRICTED INCOME FUNDS

#### MOVEMENT ON ALL FUNDS

	Balance 31.12.22 £	Incoming £	Outgoing £	Balance 31.12.23 £
Allied Dunbar	13	-	(3)	10
BBC Children in Need Appeal	4	-	(1)	3
BHSF	27	-	(7)	20
Boshier Hilton	-	2,000	(2,000)	-
Childwick Trust	3	-	(1)	2
Epigoni Trust Fund	7	-	(2)	5
Eversons Charitable Trust	123	-	(123)	-
Freemasons	78	-	(20)	58
Gannett Trust	18	-	(5)	13
H S A	29	-	(7)	22
Henry Smith	16	-	(4)	12
Journalist Charity	105	-	(28)	77
Lasletts Hinton	-	5,000	(5,000)	-
Malvern Lions	4	-	(1)	3
Marsh CT	-	500	(500)	-
Premex Services	-	1,000	(1,000)	-
Rowlands Trust	772	4,300	(5,072)	-
Sky Autism	-	5,000	(5,000)	-
St James Place	37	10,000	(10,000)	37
The Patrick Trust	1,000	-	(1,000)	-
Trumark Trust	52	-	(13)	39
Trust House Charitable Foundation	12	-	(3)	9
TSB Foundation	13	-	(3)	10
Apportioned support costs - depreciation	(1,369)	-	-	(1,369)
	<b>944</b>	<b>27,800</b>	<b>(29,793)</b>	<b>(1,049)</b>

#### SMILE PROJECT

Albert Hunt Trust	403	-	(101)	302
Baron Davenport Charity	360	2,000	(2,090)	270
BBC Children in Need	2,251	-	(375)	1,876
BBC Children in Need	-	15,000	(15,000)	-
Fitton Trust	121	-	-	121
Kildare Trust	410	25,000	(24,564)	846
National Citizens Service	509	-	-	509
Percy Bilton	570	-	(142)	428
Sir James Roll	216	-	(187)	29
Vassillou Family Charitable Trust	729	-	(694)	35
	<b>5,569</b>	<b>42,000</b>	<b>(43,153)</b>	<b>4,416</b>
<b>GRAND TOTAL</b>	<b>6,513</b>	<b>69,800</b>	<b>(72,946)</b>	<b>3,367</b>