

Company number: 03245543  
Charity Number: 1060062

# Body & Soul

Report and financial statements

For the year ended 31 December 2022

Contents

For the year ended 31 December 2022

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Reference and administrative information

For the year ended 31 December 2022

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**Company number** 03245543  
Incorporated – United Kingdom

**Charity number** 1060062  
Registered – England and Wales

**Registered office  
and operational  
address** St Ives House  
99–119 Rosebery Avenue  
London  
EC1R 4RE

**Trustees** Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:  
Marjorie Agwang  
Deborah Bee  
Maurice Biriotti  
Sara Carter  
Munya Chidakwa  
Jeff Currie  
Jane Dutton  
Alex Lifschutz  
Chris Naylor  
Peter Souter  
Rachel Stevenson

<b>Key management personnel</b>	Emma Colyer	Director
	Jed Marsh	Assistant Director
	David Bell	Head of Operations
	Hollie Smith	Head of Creative Partnerships
	Zoe Reynolds	Head of Pathways & Programmes
	Rachel Bothamley	Head of Referrals, Therapies & External Engagement

## Body & Soul

### Reference and administrative information

For the year ended 31 December 2022

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<b>Bankers</b>	The Co-operative Bank 62-64 Southampton Row London WC1B 4AR	Lloyds Bank plc 21-23 Hill Street London W1J 5JW
<b>Solicitors</b>	Hogan Lovells 65 Holborn Viaduct London, EC1A 2DV	
<b>Auditor</b>	Sayer Vincent LLP Chartered Accountants and Statutory Auditor Invicta House, 108-114 Golden Lane LONDON, EC1Y 0TL	

The Trustees present their report and the audited financial statements for the year ended 31 December 2022

Reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Body & Soul is an innovative frontline charity that brings a community-based and richly trauma-engaged approach to addressing the life-threatening impact of traumatic experiences in people of all ages. The charity was established in 1996 to provide targeted support for children and families, primarily refugees, who were living with HIV alongside complex trauma and multiple other adversities. In response, Body & Soul quickly developed a creative 'whole-person' model of healing, which transcends any specific source of trauma by focusing instead on nurturing individual strengths and the capacity for connection to maximise opportunities for growth and for mutual support, meanwhile offering a full suite of specialist practical and therapeutic support to address the more specific social, economic and psychological effects of acute or repetitive trauma.

This approach is inherently collaborative, shaped by a constant dynamic dialogue with members, who are actively involved in the organisation at every level. It is also systemic and solutions-orientated: through building long-term trusting relationships with each of our members, we have a clear understanding of all the challenges and joys in their lives, and we can therefore intervene in a highly-targeted way to reduce any risks and enhance specific protective factors.

In addition, Body & Soul is an inquiring organisation. There is a substantial body of research showing that the stress associated with adverse childhood experiences can have extremely serious consequences for individuals but also at the social and macroeconomic levels. For example, according to the WHO, "such stress can lead to serious problems such as alcoholism, depression, eating disorders, unsafe sex, HIV, heart disease, cancer and other chronic diseases." From the outset, Body & Soul has had to squeeze every ounce of impact from every pound we are given, which is why we always make sure we have a clear empirical rationale for every one of our interventions, and then monitor them rigorously ourselves to make sure we generate clear evidence of impact.

## **Chair and Directors Reflections**

### **How is Body & Soul doing as it enters its 26<sup>th</sup> year?**

Every frontline organisation and community has been impacted by the last 2 years of the pandemic. Whilst it has been relentless work, without any respite, Body & Soul's DNA has evolved to be with the daily realities of trauma. From the first moments of lockdown, as a community we knew instinctively how to respond, in many ways focusing on what was possible rather than what was not.

This understanding originated during our first years of working with communities living with HIV, which led us to the deeper understanding of human experience – that it's acknowledging 'what's happened to you' rather than 'what's wrong with you' that is the key determinant of the future. That's what's different about us, and always made us feel different in the world of non-profits, but it's the key for us in our model of working. If anything, the last year has validated that learning more than ever.

### **Has B&S changed in that time?**

Body & Soul continues to evolve, to continue learning, developing programmes and we have grown into our identity as an intentional therapeutic community that addresses the impact of complex trauma. To the outside world, it might seem that our identity has changed over time, but we have always had the ability to see beyond a diagnostic, medical lens whether long term physical health or psychological conditions. Understand the human experience, where this has been shaped by trauma.

As members returned more and more into the building in 2022, the familiar message has become, 'It's good to be back and it's good that Body & Soul still feels the same.'

### **What's sustained you, especially over the last 2 years?**

I think one word comes to mind....culture. Often organisations become fixated on operations, the physical. Almost naturally when working with populations who by definition have been marginalised, the environment needed to be shaped by very different rules – redressing conventional power dynamics, breaking down the structures that hold people in positions of inferiority and powerlessness. Our distinct language of how we talk about our work, often disruptive and question provoking, is one immediate sign. It is the culture, the 'feel' of the place which prompts members to express how they feel they've returned home, even when they have been away in life for many years.

It's this same culture that makes this a special place to work and one where everyone feels looked after.

### What's been the Impact of the Pandemic?

Our population is 85% black members and members of colour. The community had a different experience of COVID, one that continued to reinforce exclusion. Our understanding of intergenerational and racialised trauma was further deepened by the real experience of families during this time. It now sits even more at the centre of how we operate and function. Our work to develop therapeutic approaches is devoted to challenging the traditional wisdom of western psychology, reaching out to decolonised methods of healing.

One of the greatest impacts of trauma is how people's lives become fragmented. The isolation of COVID hit our community particularly hard, yet within this it also showed the resilience and togetherness. It has, if anything, created a staff and volunteer team that are at one with members, willing to engage with the same self-work emotionally, inter-personally.

### And how has it informed your approach?

It's strengthened us, our identity and our belief that Love sits behind every story. **Love** is central everything we do. It's in the way we see our members as a whole person and not just a clinical diagnosis, it's the sense of belonging you feel being part of our healing community, love drives us each day to be the best we can be, to develop pioneering therapies that transforms fragile lives, and faced with the devastating effects of trauma love holds tenacious energy we required when to heal what has become a devastating problem on an epidemic scale.

### How would you explain to someone how you do that?

In some ways, it's complex and interwoven in what we do and how we do it. If you boil it down, then you can really talk about 4 elements:

**Wholeness:** rather than fragmenting a person further by jumping to a diagnosis that tackles one aspect of a person's trauma, we look at the whole person and build a comprehensive plan of therapies that works holistically for their whole being.

**Belonging:** trauma severs connection to the world around us and the existing systems of care exacerbate that by treating a person often in isolation in a clinical environment. We've established an intentional community that provides 'brave spaces' in which to reconnect and heal naturally.

### Trustees' annual report

For the year ended 31 December 2022

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**Learning** We are a centre of excellence for trauma therefore it is imperative that we seek to learn, and this must be done in collaboration with those affected. 25 years on the front lines of trauma, working with those directly affected, means our programmes have been shaped by lived experiences and refined by real research and data.

**Justice:** We are committed to social justice, to practicing in all aspects of our work an anti-racist and anti-oppressive approach. We work to ensure structures and systems within the organisation do not replicate the outside world of injustice.

### What's your enduring memory of 2022

This year has been one of consciously 're-humanising' our community. While we can incorporate new technologies into the improvement of members' experience, this year had to be about real human connection where nervous systems could co-regulate, where we could reacclimatise our bodies to their natural state of human connection. If there was one moment that encapsulated this it would be the inaugural 'You Are Not Alone Graduation Event' – UNBROKEN.



The event was curated and produced by young people who had themselves been living at risk of suicide 12 months previously. The event brought together in person, 100 young people who had accessed the programme in

Zoom therapy groups. If there was ever a moment to appreciate the triumph over adversity, this is it!

### Principles

Body & Soul is committed to:

- ♥ Promoting equity and respect and to combating stigma, prejudice and discrimination in all settings and services.
- ♥ Adopting and promoting a human rights-based approach.
- ♥ Participation of members of all ages in planning, shaping, and delivering programmes.
- ♥ Ensuring there are structures, policies, and procedures which enable us to achieve our mission and fulfil our objectives.
- ♥ Working together with others in the spirit of collaboration and partnership to provide services that are evidenced based and of a high standard.



- ♥ Having an unshakable commitment to people of all ages impacted through childhood adversity and ongoing trauma.
- ♥ Having an entrepreneurial, innovative, and flexible approach.

## Achievements in 2022

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Spend: 90% of charitable expenditure is on programmes for children, teenagers, and adults

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As a centre of excellence for complex trauma our mission each day is to liberate children, young people, families, and those who support them, from the devastating effects of trauma.

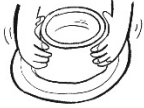
Over the following pages we will take you on a journey through 2022, a year that saw the public focus shift away from the COVID pandemic whilst for our community, and for many others, the environment

became even harsher.

Dramatic rises in the cost of basic necessities like food and heating have added to the stress faced by young people and families already living with adversities like poverty, racism, structural discrimination and life-threatening illness, alongside acute trauma in their past.

Against that backdrop, our community's focus has been increasingly to see a defiant return to the joy and warmth inherent in face-to-face services, while maintaining the reach and creativity made possible by online services. With this hybrid approach, our additional mission became one of 'rehumanisation', restoring the core human connections that had been severed and yet are the fundamental building blocks of post-traumatic growth and healing.

##### What We Do



##### Adoption and Special Guardianship

For adopted or special guardianship families, offering creative and therapeutic projects throughout the year.



##### Braver Together

Practical and therapeutic support for parents, partners, siblings and chosen family living alongside individuals with suicidality.



##### Mindset

A free online resource for any young person wanting to learn practical skills to restore balance and wellbeing.



##### Beyond Boundaries

A vital 'life-line' telephone support service designed to connect members to groups, casework support and therapy offerings. The hope is members feel less alone and know they are cared for.



##### Casework and Advocacy

Housing, bills, immigration status are all issues that get discussed and supported at the Casework team at Body & Soul.



##### Therapies

From complementary therapies to 1:1 therapy sessions, Body & Soul offers an array of options to provide members a brave space for healing.



##### BRAVE

A call-back service for frontline NHS or careworkers with options for longer term support.



##### HIV Support

For women, men, families of all ages who are living with or closely affected by HIV.



##### You Are Not Alone

A 25-week Dialectical Behavioural Therapy programme for 16-34yrs who have attempted suicide within the last 12 months.

### Our Community in Numbers

#### Suicide Prevention

**428** Young People registered with YANA and in continued contact.

**238** new registrations for YANA

**167** Dialectical Behaviour Therapy (DBT) Groups delivered.: Young people attend a 24-week course of DBT learning skills in mindfulness, emotional regulation, distress tolerance and interpersonal effectiveness. Led by therapists, young people are taught practical techniques which they can use whenever life feels difficult or when they are in distress.

**112** YANA graduates involved either as interns or volunteers in all aspects of service delivery, including participating in working groups, presenting and producing livestreams and designing therapeutic resources, alongside more operational activities like helping with fundraising and finance.

#### Casework & Advocacy

**524** individual members received support with immigration, financial hardship, housing, employment, benefits and other related issues.

**55%** of members reported that Body & Soul was the only place they were able to receive support from with casework and advocacy.

#### HIV Family Support

**1 814** registered adult members supported through 2022

This past year, we have provided support to **266** HIV+ mothers and pregnant women, and **123** children aged 0–3 by delivering 6 Parenting Courses, strengthening mother/child bonds by improving understanding of children's needs and combating isolation by facilitating development of trusting relationships with other mothers.

#### Beyond Boundaries

Over **10,000+** 1:1 Support Calls made in 2022, Building trusting relationships where issues are more likely to be anticipated before they reach a crisis point and as such offers opportunities for increasing agency and/or additional support through our wider services or externally.

#### Adoption & Special Guardianship

**45** families were supported by the service.

**22** weekend therapeutic family programmes

#### BRAVE

**1,202** frontline workers throughout the health and social care system who are feeling distressed, anxious and burnt-out. We have worked with people throughout the UK and actively sought out individuals who might not reach out for support otherwise, often owing to their experience of discrimination.

#### Therapeutic Talking Therapies

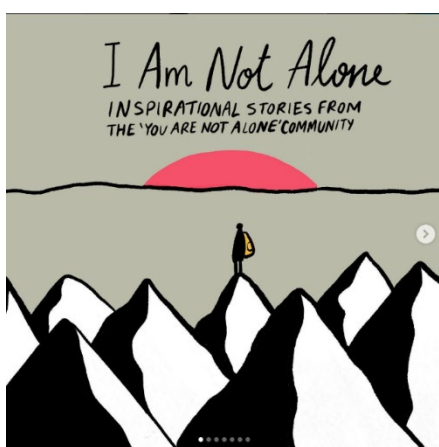
**323** Unique members accessed 1–1 therapy.

**2140** 1–1 appointments provided.

## Member Journeys

Throughout the year we track outcomes and impact using an array of mixed methods to measure outcomes and impact. This year the power of words takes precedence. Our team and our members have taken time to capture stories from across the year that epitomise the power of community.

### Suicide Prevention – 'YOU ARE NOT ALONE'



E was referred to YANA after confiding in their GP that they had taken an overdose a few days prior. E has experienced many difficulties in life, including physical and emotional abuse. When E first came to Body & Soul they felt very strongly that they 'didn't want to die', but could see no other outlet. Their mother had suffered from undiagnosed mental health and alcohol issues her entire life, and their father hadn't been involved in E's life since they were a child.

E recently completed their second round of the DBT group, and the changes are seen everywhere. They haven't self-harmed or attempted suicide in over a year, their attendance and concentration at work has improved and their finances and housing have become more stable.

*'Life changing is not an understatement. I feel so much more stable, comfortable and confident. I am motivated and proactive. I experience far more genuine happiness and am more accepting of the (much more infrequent) low moods.'*

YANA is a therapeutic programme for young people at risk of suicide. It is comprised of an initial intensive 6 month group DBT programme and further access to non-time limited therapeutic projects, including volunteering, trauma-focused courses and community events.

- ♥ 98% report a reduction in their levels of self-harm and impulsivity.
- ♥ 100% have not attempted suicide since completing their DBT skills group.
- ♥ 87% report feeling less stressed.
- ♥ 84% feel better able to connect with others.

### YOU ARE NOT ALONE Graduate Programme



Somatic body mapping is a creative process of exploring and communicating the stories that live in our bodies through a life-size piece of work. At Body & Soul, this is offered as one of a number of therapeutic courses that follows the 6-month DBT programme, and is designed to encourage members to keep working towards their life worth living goals and further develop an understanding of the connections between our minds and bodies.

This member explains that her eyes were such a prominent part of her map because she *“had wanted laser eye surgery to stop wearing glasses. But once I really began to struggle, I stopped caring about this – what was the point when I wasn’t planning to be around for much longer? I’ve been doing much better and recently, I had the surgery. Now I’m glasses-free, and more importantly, it reminds me I’m committed to having a life worth living for the long term, which means the world to me.”*

She then explained that diamonds are included *“not only because I like shiny things! But because to me they represent what it is to overcome trauma and challenges. Diamonds are formed under intense pressure over a long time, and the result is something that is incredibly strong, beautiful and resilient – just like all of us at Body & Soul.”*

The Graduate Programme continues to develop an ongoing offering of trauma-focused courses, spaces for Black Members and Bodies of Culture, individual therapy, tailored volunteering roles and regular community events.

- ♥ 92% report feeling less isolated.
- ♥ 82% report that their practical circumstances have remained stable or improved.
- ♥ 90% report that their mental health has improved (or remained consistently stable).

### Support for Those Living with Suicidality: ‘Braver Together’

Sally joined Braver Together to support her 15-year-old daughter who has diagnosis of Complex PTSD. She had written a suicide note and was self-harming to the point of needing A&E care. Previous support from CAMHS hadn’t helped.



The Braver Together Programme is a 12-week online programme that draws on Dialectical Behavioural Therapy (DBT). The aim of the programme is to increase knowledge of symptoms and behaviour for friends, family members, partners, siblings, housemates or

chosen family of someone who is suicidal to understand their own responses to their loved ones.



Sally found the course was tough and uncomfortable at times but helped her to be able to separate herself from her daughter's problems. She was thankful for being 'pushed' and for us 'not going to the bottom of the pit' with her. Halfway through the course Sally's father sadly passed away, she felt she

was able to use the skills learned to also support herself during this difficult time as well as to support her daughter with the death of her grandfather.

*'I used to sleep beside her in case she did something I was frightened that in the half hour I was away something bad would happen . My daughter is more stable now thankfully and our priorities are in working on resolving her trauma'*

- ♥ 100% of Braver Together members said they had increased knowledge of practical skills for spotting when someone is in an alarming level of distress and for intervening to help them
- ♥ 100% said they were much more confident now around suicidality.

#### **Supporting Adopters, Special Guardians & their Family: Body & Soul Saturdays**

The family originally started attending our Saturday programmes in 2021. Whilst the parents engaged fully with the Parents Place provision, the teenage daughter Liz needed time to build a sense of connection and trust with the team and her peers. Liz would come to sessions but initially found it challenging to participate. The team and other teen members found her hard to engage and distant, although she continued to come to the group.

In Feb 2022 the family decided to seek further input through family therapy sessions. When therapy began tensions were high within the family and they were looking for ways to manage Liz's anger and mood swings and create a 'more neutral and agreeable environment'

Sessions continued on a weekly basis, even though the family were dealing with illness and two family bereavements. The family were able to utilise this space to work through grief, and mapping of what respect meant within the family. The family attended sessions altogether and also apart, allowing for Mum and Dad to have couples' sessions and for Liz to have some time 1:1 too.

Mum and Dad have utilised the space to explore their story as a couple, how they came to adopt, family of origin relationships, and Liz's history, discussing how they might prepare Liz for talking about birth family in an individual session. This has been a valuable space for Liz to express a range of emotions she found difficult to understand. Body mapping and embodiment techniques have helped Liz to identify what happens in her body when she feels angry or upset, they have also as a family discussed respectful talking and respectful listening and what that means to both, how it impacts the relationship when that doesn't happen.

While at the same time, Liz's parents' have been able to be more positive as a couple, introducing lots more thank you Appreciation and value to their relationship to be able to



support Liz. This has allowed for the whole family to feel they are all equal in their own needs and ability to create the home environment they wished to. Liz continues to access Teen Spirit and has gradually been able to form a more settled relationship with adults and peers. Over the last few projects, Liz has started to share and express her interests and talents in the performing arts and establish herself as a core member of the community.

- ♥ 90% of members reported they had an increased sense of connection.
- ♥ 95% reported that they had formed and maintained new relationships.
- ♥ 87% report they were now able to recognise core emotions and understand what they do.

## Supporting HIV+ Mothers and their children

Maria, a 43-year-old single mum with HIV, born in Zambia, opened up about her traumatic birth experience.

At 37 weeks, Maria noticed something wasn't quite right. She requested a scan at the hospital and was dismissed by the midwife and nurse, saying she'd be fine and that scans were too expensive just to do one when something doesn't feel right.

3 weeks later, after insisting, they listened to the baby's heartbeat and agreed something wasn't right. Soon after this discovery, she went into labour. She requested a caesarean due to the baby's increased heartrate but the consultant said it was too late and too costly to the NHS, refusing to listen. Very quickly, it became clear the baby was in distress; the contractions and birth process had put him at risk and the heartbeat had stopped.

Finally, an emergency caesarean was carried out. During this process, the baby's head was severely cut. He was placed on a trolley away from mum and a nurse went to cover it with



a cloth, as he was lifeless and blue. Maria was extremely distressed and frightened. Then, to the team's surprise, the baby coughed. After attending to his wound, they passed him briefly to Maria, before rushing him away to intensive care where he remained for several weeks. Meanwhile, Maria was left not knowing if her baby would survive, having been told at the very least they suspected brain damage and the outcome didn't look good.

The nurses had left her HIV medication on display in her room, and Maria, unable to move due the emergency surgery, couldn't hide them. Her mother walked in and being a nurse herself, knew what the medication was for. Maria had never shared her status with her family for fear of rejection and shame, particularly as the stigma of HIV back in Zambia is still so prevalent. Maria has also shared about the nurses and surgeons double and triple plastic gloving when attending to her, and the shame and anger this evokes in her.

Maria has suffered severe PTSD from this traumatic birth experience, the violence, and negligence she experienced towards her and her son's body. He was misdiagnosed and for the first 8–9 months of her sons' life, Maria lived in fear. She discovered that when she had first complained of something being wrong at 37 weeks, the placenta had started to detach from baby. This resulted in his heartbeat initially accelerating in distress, then slowing



down and stopping. At 40–41 weeks, he was born, supposedly dead, weighing 1 kg. He had been consuming his own bodyweight to survive. Maria has still not received a formal apology from the hospital. She has been able to share her story and receive support from the group, other positive mothers and 1:1 therapy. We have since seen some significant changes in the way she engages and actively encourages others to bring themselves in. She has found the women-only spaces empowering as she shared her struggles.

- ♥ 82% members felt these calls helped them to understand what they wanted for themselves and the next steps to take.
- ♥ 80% reported feeling more confident as a parent.
- ♥ 90% reported they learnt parenting skills they could take home with them.

### **Teen Spirit: Support for HIV-Affected Young People**

Grace is 17 years old and has been a member of Body & Soul since she was 10 years old. Grace lives with her family, Mum, 2 sisters and 2 brothers. Grace's Mum and Younger Sister are HIV+ and this affects the whole family.

In early 2021 Grace expressed to a member of the team that she would like to have some 1:1 therapy with us. At the time she was having problems at home and conflict with her Mum, she was also experiencing panic attacks at school. These sessions continued throughout 2021 and into 2022 – finishing in July 2022 – Grace and the therapist took a break over the summer and have recently restarted therapy.

Grace has found therapy helpful in that it “grounds her”, “pulls her down” when things are difficult. It has made her “make better decisions”. With the therapist Grace has also worked through coping techniques, DBT skills of how to manage her emotions and how to work through the panic attacks she was experiencing. She noted that she felt exhausted by life. By the end of her therapy, she was not experiencing panic attacks at all and had recently entered into a new relationship, new job and was looking at changing schools. Grace has also entered into volunteering with Body & Soul, before and after her therapy sessions within our Children's Centre.

Since returning to Body & Soul and restarting therapy with Body & Soul Grace has noted she's much happier and looking forward to continuing the therapeutic process. She's changed schools and feels relaxed and pleased with her new course and now feels proud of herself for making this change.

She would like to focus now on her interpersonal relationships and specifically an issue she would like to discuss with her Mum. We're looking forward to seeing how these sessions will continue to support Grace and boost her confidence going forward.

*"I love the creativity, it lets me express myself. Coming here and seeing friends makes it easier to get through the week knowing Thursday will be here soon."*

### Young People's Psychological Support: Mindset

Clara\* struggled to find a job after graduating and moving to London. She has found communicating with her mother challenging as they share different points of view, so they would end up shouting at each other on the phone. She learnt about Mindset through a friend and started joining IG Lives. The Mindfulness exercises at the start of the IG lives felt helpful to her as she could take a break from job hunting, and she took those Mindfulness skills further by starting her calligraphy practice. Whenever she had a difficult conversation with her mother or felt stressed from job hunting, she would use calligraphy to soothe herself.

The distress tolerance skill 'Radical Acceptance' was the most transformational to her. Although it took a long time for her to find an architecture assistant job, she continued to radically accept that job hunting required time and eventually got her 6-month contract.

*"Mindset is such a useful resource for people that are undergoing life transitions and I am grateful to have learnt tools that I know will help me for a lifetime!"*

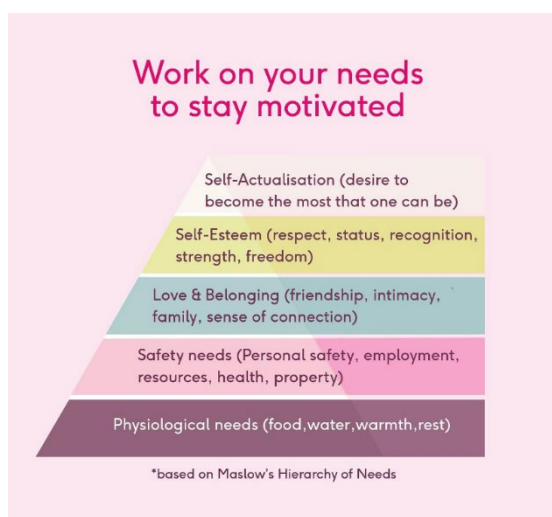
♥ 100k+ Mindset video plays

### Building Resilience: Supporting Front Line Workers (NHS or NGO)

Earlier this year a care assistant got in touch with us pretty much at her wit's end. She works in a nursing home but, like many of the clients we see, her work and her colleagues are actually a great source of purpose and self-esteem in her life. Meanwhile, though, under covid her husband had started an affair with her next-door neighbour – hitherto, a very close friend of hers. She had heard them together but they had consistently lied about the situation for the best part of a year, before her husband finally moved out. He is refusing to let her sell the house, where she lives with their child, while continuing the relationship with the person next door, who had been a close good friend of the family. When the member presented, she was extremely anxious and upset, and it felt like this situation was also triggering past trauma. Our therapist has been working with her to

gradually bolster her confidence and her support network (she has taken up dancing and made several new friends), meanwhile providing her with lots of techniques for grounding and for tolerating distress in the moment. We have also been able to plug her into free legal support for help with selling the family home and with arranging formal visits for her husband rather than him simply turning up whenever he pleases. When we spoke to her recently, she told me *'there are only two reasons why I am still here – my child and Body & Soul; thank you so much'*.

### Casework



Jane, who joined Body & Soul in 2015, is a member of our HIV Adults Programme. She has been struggling through a period of destitution for a while and recently informed us that she had been sleeping rough. Jane had been staying with her friend but due to HIV-related stigma, her friend kicked her out after discovering her status. To support her, Body & Soul created a referral on her behalf to Positive Action in Housing to assist her in finding host accommodation and went on to stay with two different families since our referral. The destitution was already impacting her ability

to take her meds in the way the need to be taken as she had poor access to food which is required. On top of this, being homeless added even more challenge in taking meds at specific times and with food.

Financially, Jane does not have any recourse to public funds and is not permitted to work. We have supported her with food vouchers to access food banks on a continual basis, and are assisting with finding temporary accommodation. Therefore Body & Soul has been supporting Jane to ensure she has enough to eat and money for daily essentials such as toiletries and travel to medical appointments. We successfully applied for two one-off grants of £150 each from the Terrence Higgins Trust and the Heinz, Anna & Carol Kroch Foundation. This support has been essential in getting her back into a healthy routine, particularly around medication adherence.

After the challenges she experienced with her previous host family, we have further supported her in organising the transportation of her belongings to her friend's house, whom she is staying with temporarily. Additionally, we have continued to liaise with Positive

Action who have been helpful in providing information around funding – she will be referred to the Crisis Grant who supports refugees, in times of need.

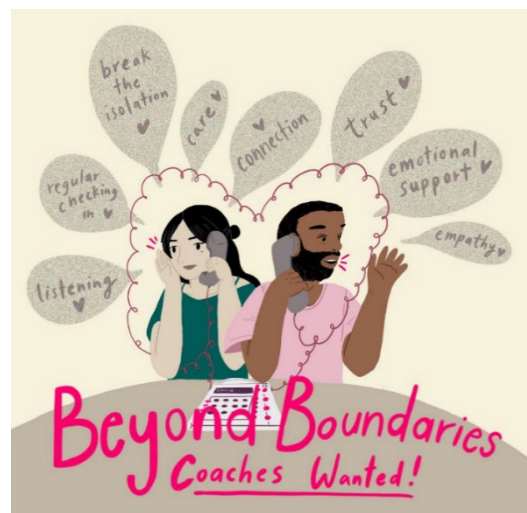
Her engagement with the wider services at Body & Soul has been regular and consistent; she has found the workshops and interventions to be particularly helpful around practical admin tasks, such as opening letters, arranging appointments, nutrition and looking after her health and wellbeing. As a result, we have been able to prevent her mood from worsening by holding space, keeping her informed and being responsive.

Moving forward, there may be challenges around Jane awaiting her residency status. The casework team continues to advocate on her behalf, providing support documentation and letters to her solicitor currently supporting the case. We will be on hand to ensure Jane feels held, with any further outcomes, throughout the lengthy process. Support has seen a steady, gradual flow incorporating all types of support working simultaneously; practical, emotional and overcoming any barriers which may impact on her health, as part of a wider network.

- ♥ 82% members expressed the Casework Team had a positive impact on their wellbeing and felt more empowered to challenge adversities.
- ♥ 82% feel that my practical needs have been heard by Body & Soul.
- ♥ 83% had a clearer understanding of their rights and the next steps to take.

### Beyond Boundaries

This account was shared by a member of the Beyond Boundaries Team, volunteers who are assigned a consistent group of members with whom they maintain regular contact. The consistent relationships that develop between caller and member have helped the community manage their wellbeing by having someone listen, believe in them and help them when they couldn't and help set goals and aspirations for their future.



“Most of the members I have been calling since 2020 were on 'the end of the ledge'. The first time I made phone calls I found one on the carpet having a panic attack but luckily answered the phone. One member later admitted a year later that on that day I rang she had already prepared her mixed medications to end her life and leave her young family behind. Another member was distressed every time I

### Trustees' annual report

For the year ended 31 December 2022

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called and talked about suicide. I remember a member who was so depressed and had given up on her future self.

From here we grew together, and now we talk about present challenges and goals, talk about how to move forward step by step. Learning new techniques to learn to accept and love the natural self. One of them is a superstar, who is recognized for her talent and keeps on winning. One dares to imagine a better lifestyle for her family and takes action. One has a fish tank now and often shares funny stories about the fishes and cats. Where they were and where they are now cannot be compared. They now feel more empowered and take action. Every time we talk they want to tell me what they have been up to what good happened to them and the challenges they got stuck with. They feel more empowered and thankful at the end of our talks. We have been developing an invaluable and priceless connection since June 2020."

The members mentioned above put this in their own words:

*'This is such a hard time for anyone with mental health issues. Knowing someone from Body & Soul has me in mind and will reach out even on the days I shut myself away. Thank you, I don't know what I would have done without you these last months.'*

*'To be able to speak to someone and feel free to be yourself. Having someone listen without asking too many intrusive questions, know you're not alone, feel humane, wanted, worthy.'*

*'Beyond Boundaries always know when the right time is to call. You don't know the difference to someone's life a phone call makes. Thank you, Bless you Sister.'*

*'We are so grateful for your generous support. By accessing Beyond Boundaries members have been given the time, space, and care that they need to take steps on their journey of healing from the trauma of their past. Thank you for making our work possible.'*

- ♥ 80% of members felt that the calls helped them understand what they want to address and the steps to take.
- ♥ 76% felt like the calls have made them feel less lonely.

### Member Volunteering

As with all YANA members, Bella's journey into Body & Soul began with a 20-week DBT group therapy course. Member volunteering is a formulised pathway for YANA graduates

that aims to strengthen their connection to the community, practice using their DBT skills and work towards their “life worth living goals”.

Bella’s volunteering pathway began with contributing ideas to the visual design for the Annual YANA Graduation Event in summer 2022. This naturally progressed into Bella taking on a leadership role within the team, determined to create something that felt spectacular for their fellow YANA peers. Bella was a key part of the corporate volunteering days that preceded the Graduation event, helping to lead the groups in bringing the creative design to life. Bella spoke candidly and openly about their experience of YANA and the impact it made to the corporate volunteers and was warmed to instantly with admiration.

Bella now works in our Fundraising & Partnerships team as an Intern. Over the last year, we have watched them blossom into a confident volunteer who is skilled and reliable, a great example to other YANA members who might be looking to continue their pathway in Body & Soul after completing the DBT group.

*“The end of the DBT group is actually the start of a new journey where I can use my skills and build my confidence...whilst also giving back to Body & Soul...my community”*

### Creativity – The Glue That Binds Our Community

Creativity is central to our therapeutic model, and we strive to ensure that all members have access to the healing power of the arts through the Creative Communities programme. We want to design engaging spaces for members to lead in creating work that is meaningful and artistically excellent.



We have been concerned by the complex landscape of impacts that are affecting those for whom our space is designed at this time, and this year has seen a focus on creating connection, building confidence and developing skills. We want to create a model for closing the connection deficit, which was exacerbated by the exponential increase in experience of loneliness and isolation during the pandemic, through engaging community members in collaborative, exciting, innovative arts projects.



### Aims of Creative Communities:

- ♥ Widen access to high-quality arts provision.
- ♥ Improve levels of mental/emotional/physical wellbeing.
- ♥ Increase confidence, self-esteem, and communication skills.
- ♥ Improve connection with self and peers of similar life circumstances.
- ♥ Inspire curiosity and imagination, beginning a life-long relationship with creativity.

### Getting Dressed – Jan/Feb 2022



Getting Dressed was a workshop series designed in partnership with the Unicorn Theatre for members aged 3 – 8 years old and their parents. The project marked the next stage of our work with the Unicorn Theatre as a core partner for their new engagement strategy that connects young people with artists to co-create work for the Unicorn's stages. Over the course of 5 weeks members explored their

experiences of getting dressed in our earliest years through sensory work, music, crafting and play. These explorations looked at how the act of getting dressed at a young age can present challenges, can be a fun filled and creative experience and be formative in starting to develop individuality and decision making. The group's experiments contributed to the development of the production of 'Get Dressed', performed at the Unicorn Theatre in May 2022, the group are all invited to watch and receive VIP treatment!

It was a joyful start to the new year that was designed to provide an opportunity for children and their parents to have quality time together, connect to themselves and each other and provide space to just be. Movement artist Charlene Low led the group through a range of immersive and connective experiences. We had a glorious sock hunt, travelled to imaginary worlds in search of a lost jacket, created an exhibition of our favourite clothes and danced through lots of fun filled fashions shows. We were also joined by the writer of the play Jade Lewis and got a preview performance of a few scenes from the actors which saw lots of laughter for the children and parents alike. The project concluded with a joyful final red carpet fashion show.

### Rainbow Rangers – May/June 2022

A team of 4 students from Central School of Speech & Drama joined us to lead our Adventurers (4 – 9yrs) through a six-week creative workshop series that was designed to explore our connection with ourselves and others through using our imagination, play and lots of fun!

The students became 'Rainbow Rangers' who had lost all the colours from the rainbow and enlisted the help of the 'Adventurers' to get them back and find the treasure at the end of the rainbow! Each week the group went on an exploration to find a colour of the rainbow, these colours embodied different emotions and the group were tasked with completing challenges to get them to return to the rainbow. We had to



help red and orange work through anger after an argument, we had to help blue understand her sadness and purple to celebrate all the things she loved!

The project was designed in response to the recognition that 'Adventurers' are currently presenting behaviours that suggest increased anxiety levels. Children are struggling to sleep, finding it hard to keep to routines, and not being able to regulate their emotions. Creativity is also something they currently have little access to as school it is so focused on 'catching up' academically after the pandemic. We wanted to give space for the 'Adventurers' to explore and counteract the day-to-day stresses they are managing through this joyful project. The workshops were filled with music, drama, movement, and crafts that the group looked forward to engaging with each week.

### Velocities with Shivaangee Agrawal

Velocities is an ongoing dance project run in partnership with Shivaangee Agrawal and her team, a dance artist with a practice that concerns choreography, writing and advocacy. It first came to Body & Soul for the adults on the HIV programme, running for 6 weeks between 4<sup>th</sup> October – 8<sup>th</sup> November 2022. We loved it so much that it is returning in May 2023!



Velocities is a research work that operates across the modes of dance and discourse. It investigates the tensions between collectivity and conformity and seeks to build responsive movement frameworks that enable us to be both in community and in asynchrony, exploring creativity in groups and as individuals.

This research is grounded in the embodied knowledge carried by the dance artist team, which includes a breadth of classical and folk-dance traditions from India, China, and Japan. The team's embodied knowledge also includes ongoing experiences of socio-cultural marginalisation and exclusion.

Each week we built on what we had explored previously, challenging and surprising ourselves as we were invited to create, experiment, lead, follow and share. The team introduced elements of breath work, stretching and yoga, as well as contemporary and folk dance, which built confidence and physical range of motion as the group progressed through the workshops.

During the Velocities series, we had check ins and check outs to ask members to bring a sound and/or motion to express how they were feeling. We also had spoken reflections during some of the sessions, and here are some of the things our members had to say:

*"It was very rhythmic, creative and there was balance – one leg up, one leg down, it comes together"*

*"I found it was freedom. Expression of liberation without any restrictions. The expression is real, and it is collective."*

*"I found it hard at the start but then there was a lot of joy and liberation by the end"*

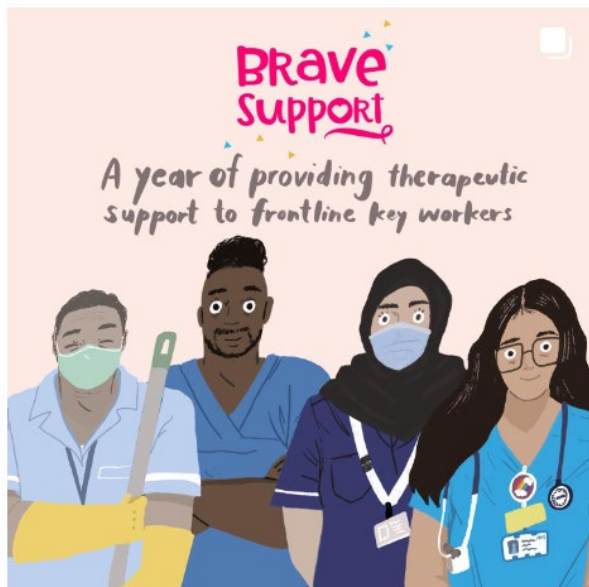
*"Dancing was a way of expressing, but when they were dancing and we were watching it was a very nice way to perhaps interpret different things and think of different ideas."*

*"It was nice to be creative when I was sitting watching. As I watched others do it, I was fitting it into my ideas. It makes my mind active to share ideas and be empowered to be creative. Next time I will try not sitting and I will be able to show it too"*

*"The very cool background music impacts the mental and the physical, relaxes tension for a good flow of the body system. You see calmness in the musicality. Music and dance is freedom, love and peace. I just lost my niece on 1<sup>st</sup> October and it takes my mind away to*

*dance. That connection there, the music, the movement, the dance, the love. It's very good food for the soul."*

## External Reach



2022 has brought a collective joy to members as they returned in numbers to the Body & Soul building once more. The last two years of lockdowns have demonstrated the efficacy of virtual delivery in therapeutic services. Body & Soul have been able to do some incredibly creative group and one-to-one work over zoom, really leaning into all the possibilities that the online environment offers for reaching out to a whole new group of people altogether – people who suffer from various forms of social anxiety – let alone for enabling innovative ways of splitting up discussions and for hosting

activities, quizzes and games that forge social connection and enhance epistemic trust (felt-safety), the two foundational prerequisites for healing.

In addition, this delivery model obviously means that we have massively extended the geographic reach of our services, bringing our model to young people and families who are suffering all over the UK and even overseas. Indeed, we are just commencing a new project to provide wellbeing support for seven small community-based organisations working in quite fraught environments all over the world – e.g., advocacy for LGBTQ youth in Uganda or for schizophrenia sufferers in Indonesia, or psychological support for indigenous populations in Argentina. While all recent research suggests that remote working can be equally effective, especially once you take into the account the new constituencies you can reach anyway, we are also working closely with the Centre for Outcomes Research to identify the best methodology for evaluating remote work going forwards, hopefully leading to a published contribution in clinical journals in this important new arena.

**Infrastructure Development: staff team, sessional team, volunteers, member volunteers, trustees.**

**Expanding the Body & Soul Team:** On organisational capacity, we have refreshed and bolstered the staff team in a number of ways this year. We have recruited the Volunteer Programme lead after this post was on hold during Covid, allowing for renewed partnerships with local universities to recruit students to volunteer, meanwhile refreshing

our programme of induction and ongoing training for our volunteers. The result is that we have seen a consistent stream of new enthusiastic volunteers, many of whom bring lived experience of trauma and highly specialist expertise to our services, including large numbers of our members.

The return of a full-time Casework and Advocacy role, following the existing staff member going on MAT leave. The return of this post to full time is in recognition of an increasingly difficult external environment for many of our members. Other posts re-recruited for have been a building and venue-hire manager to actively grow that business now that clients are beginning to approach us again. In addition to external recruitment, we have brought several long-term member-volunteers on to the staff team, bringing extraordinary depth-of-insight to a number of key roles, including new programme leads for our work with children and teens, and technical support for our MindSET digital mental health programme.

**A refreshed and diverse staff team:** we have always looked beyond paper qualifications and length-of-experience when we recruit, proactively seeking to understand and tap into the unique potential specific individuals can bring to roles. Essentially, the model is to act as an incubator for talent, providing highly motivated individuals with a range of opportunities to develop and lead earlier in their careers than they might otherwise expect, carefully scaffolded by more senior staff. This model means we can maintain relatively low staff costs as well as a high degree of agility to flex up and down in terms of recruitment to match external demand/circumstances. As we accelerate out of covid, this has never been a more valuable asset and we will start 2023 with an enriched staff team, bringing a range of extremely valuable expertise from a variety of diverse backgrounds.

In addition to the new staff members mentioned in the summary above, we would also draw attention to the cultural and wellbeing work that holds the staff together, builds sustainability and nurtures. It has been greatly received when sharing with other sector providers the approach and systems in place that bring a collective and wellbeing approach together.

**Continuous improvement in our management structures to scaffold development and learn from one another:** we regularly review and tweak our processes for senior-leadership supervision – e.g. implementing a new more collaborative approach to reflective practice for all our frontline practitioners in which people take it in turns to facilitate; intensive courses of training and reflection around racial trauma and white supremacy for white members of staff; a dedicated space for BIPOC staff to support one another around issues of racism and the embodied quality of racial trauma; a new 'consult' structure for every

programme, building consistency and mindfulness into our how we reflect on service design and delivery; and a tweaked approach to the way we manage complex safeguarding, integrating valuable emerging practices from recent work internationally on transformational justice.

Our senior leadership team has remained stable throughout covid, allowing engagement in more outreach, actively engaging in professional networks, training, and presenting to a range of potential referrers and collaborators, including CCGs and NHS trusts, social workers and housing officers, high-profile research organisations like Wellcome. LSE and the Anna Freud Centre, and spaces where it might be possible to affect systems-change more directly like parliamentary committees.

### 2023 and Beyond

Body & Soul looks forward to 2023 with a renewed energy. The restoration of face-to-face programmes and the vitality of our centre restored, we have clear aspirations for the next chapter of the Body & Soul story to begin.



This vision has been enhanced through collaboration with Studio AM Interiors. Their design for the refurbishment of our lower ground floor was developed during lockdown of 2021 and will now come to realisation creating a fresh environment for key projects and programmes. Using every aspect of a trauma engaged approach to design, this space symbolises the aspirations of Body & Soul to be at the cutting edge of understanding healing.

As a centre of excellence for complex trauma and a charity with a revolutionary vision in its approach to transforming the cycle of trauma, 2023 is our time to share our work, further and wider than ever.

#### Our Key Hopes for 2023 are:

- ♥ Launch a new digital identity through re-visioning our brand presence.
- ♥ Continue the expansion, reach and development of the 'You are not Alone' Programme, increasing the age range, number of groups, and support for caregivers.
- ♥ Expansion of wellbeing, trauma engaged offerings to the UK and internationally.

- ♥ Research and publication of the unique findings in the development of a therapeutic community in the 21<sup>st</sup> Century.
- ♥ Review and development of all programmes in relation to the changing external environment.

Our continued success would not be possible without community. The list of who is part of this community is extensive: members of all ages from every part of the UK and many others living internationally; volunteers, from those who answered our call and member volunteers who are channelling their new found wellbeing to help others; staff, full time and part time making up to 50+dedicated people; trustees, patrons and ambassadors, funders who believe in and back our model of care and corporate partners who provide expertise, funding and 100's of volunteers.

Our optimism for the future comes from our unity and togetherness. Our 27<sup>th</sup> year is one we intend to extend the influence of Body & Soul.

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**Generating Income to Transform Lives: 10% of expenditure was on generating funds**

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**Structure, Governance and Management section**

**Reserves**

The reserves at Body & Soul are made up of restricted, designated and general funds. Body & Soul's approach to reserves is focussed on what is held in general free reserves. These are funds that are not restricted or designated for a defined purpose. Unrestricted funds are used for the overall delivery of the organisations aims and objectives.

The Trustees aim to maintain unrestricted reserves equivalent to three months' running costs, this equates to approximately £364,536. Reserves at the end of this year represent just over three months running costs. General funds equate to £584,561. The Trustees continue to take steps to develop the reserves of the organisation with a focus on social entrepreneurial activities.

**Risk**

As part of their ongoing responsibility for ensuring the identification and management of risk, the Trustee Board review the risks faced by the charity using the Risk Register framework and put in place procedures to manage risks identified.

Key risks were felt to be:

- ♥ Difficulty in maintaining and further increasing charitable income due to the impact of austerity and the pandemic.
- ♥ Difficulty in securing funds from Trusts and Foundations due to increased demand and competition.
- ♥ Impact of the decreased income stream of venue hire through changing work patterns of external organisations.
- ♥ Difficulty in influencing the wider system due to the uncertain political and social environment we are operating within as the pandemic continues.
- ♥ Difficulty in managing increasing demands on programmes.
- ♥ Difficulty in recruiting/maintaining key staff with salaries offered and in the context of remote working and changing patterns of working.
- ♥ Difficulty in maintaining staff with the impact of the collective trauma on everyone.
- ♥ Increase in competitive tendering.
- ♥ Potential reduction anticipated of external providers acting on a pro bono/discounted basis.
- ♥ Difficulty in lack of financial networks to generate income.

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- ♥ Failure to maximise opportunities when they arise due to capacity of staffing.
- ♥ Inadequacy of data systems to capture all data required.
- ♥ Continuing to establish the organisation as a leader in Childhood Adversity.

**Key mitigations:**

- ♥ On finances, we have a variety of robust structures in place designed to routinely enhance transparency and reduce the likelihood of fraud – e.g. the Director produces detailed management accounts against budget for every bi-monthly trustee meeting, and tallies all restricted/unrestricted income and expenditure once a month with the Head of Operations. We also review our systems for financial supervision and control on a regular basis, and take advice from trustees and other relevant third parties around specific issues, as and when necessary – e.g. Hogan Lovells are providing advice around a new partnership arrangement for the delivery of DBT services (see below), with potential for significant reduction in our indirect costs. Over the past year, we have paid special attention to three areas of work in order to mitigate financial risk:
  - Our adoption programme is substantially funded by the Adoption Support Fund, central government money that is allocated to individual children via social workers. Since there are so many moving parts to this particular income stream (gaining agreements with families, communicating with social workers about applications, invoicing borough councils etc), we have implemented a monthly meeting between the Adoption Programme Manager, and the Director and Head of Operations, to make sure we have shared oversight over which money is in discussion versus invoiced, versus paid.
  - We continue to monetise our expertise, providing training, clinical supervision and reflective practice for a range of external organisations, including NHS teams, universities and large corporates.
  - To make sure we maximise our opportunities for raising funds, and we have a regular monthly review of all potential grants between fundraisers and the SLT, and we have freed up time within the SLT to write funding applications to address bottlenecks in terms of deadlines or where there is some specialist expertise required.
- ♥ On frontline delivery, we are in the process of formalising a partnership arrangement with a long-time collaborator and clinical supervisor on our DBT programme, who has access to his own dedicated team of DBT therapists. This new agreement should enhance scalability by guaranteeing high-quality facilitation for a significantly larger number of groups than we are running currently, while also reducing the burden of

administration on managers within the YANA programme so they can concentrate on outreach and on enriching other areas of support. We have also implemented rigorous attention to racial trauma across our programmes, including an obligatory programme of training in somatic abolitionism and allyship for all white staff and volunteers; a special programme supervision/reflective practice run by Eugene Ellis for all our adoption workers; and dedicated spaces for bodies of culture – members and staff – to reflect on their experiences inside and outside Body & Soul. While celebrating the agility and creativity in our programmes that are so important for enthusing our members and remaining responsive to their needs, we are also working to enhance replicability where possible – so valuable for honing and demonstrating impact. To that end, we continue to develop our 'Rooted' programme, a six-week course of vibrant therapeutic activities designed to engage all of our systems for soothing and self-efficacy – narrative and visual art, bodywork and movement, community and connection, psychoeducation around neurobiology – which we intend to roll out across age groups and programmes in time.

- ♥ On staffing, we have significantly enriched the expertise and capacity within the senior leadership team over the last 12 months, with one person returning from maternity leave and another joining from within the existing staff team, bringing a background in frontline work and in designing therapeutic technology (a topic of particular interest to many funders). These changes have an immediate practical outcome, freeing up time within the SLT for greater strategic oversight and programme-development activities, but these individuals also bring unique insights and capacities for working collaboratively, which are beginning to raise our share-of-voice externally too – e.g. running a research project with LSE; contributing to policy discussions at DOH. Finally, our structured programme of volunteering for members continues to develop apace, with many of our young people now bringing rich seams of lived experience to all aspects of our organisation – e.g. support work and group facilitation, designing and producing therapeutic resources, presenting podcasts, writing fundraising applications, participating in research etc.
- ♥ On strategy, beyond the ways we routinely monitor and evaluate our services (for which we have won awards from RSPH and The King's Fund), we continue to collaborate with a number of high-profile clinical and academic institutions to ensure that we have a voice in policy-level conversations directed towards systems-change. For instance:
  - Child Outcomes Research Consortium – based out of UCL, we are working with CORC to identify the best methodology for aggregating therapeutic outcomes between members who may join us at different times, stay with us for different lengths of time and experience a very different range of interventions during the time they spend with us.



- London School of Economics – a small group of students are producing their dissertation on how we can best understand the impact of a validating environment for all the children we work with, and the degree to which this impacts on their long-term outcomes.
- Royal Statistical Society – a fellow of the RSS is helping us develop a plausible methodology for substantiating the long-term economic value of our preventative work – i.e. the average direct contribution to the public purse of someone who joins our HIV programme, for instance, in terms of both reduced use of statutory services and enhanced productivity.
- Anna Freud National Centre for Children and Families – we have been engaged as consultants by AFC to develop training for the youthwork sector, to validate existing trusting relationships between children and adults, and to upskill those workers so they feel confident to handle disclosures.

### Going concern

The last few years of the pandemic continue to impact the charity sector, from increasing presenting needs for some of societies most marginalised communities to pressures on staffing, volunteering and income generation. The collective trauma experienced from an individual to an organisational level is still playing out and organisations need to be able to respond with agility, robustness and creativity.

The Trustees are proud of the continued innovation and tenacity that Body & Soul maintained across 2022. Programmes adapted with the changing external environment with a sense of ease and fluidity. Led by a value driven commitment to bringing 26 years of experience in trauma focussed support to an ever increasing population, Body & Soul not only maintained, but extended its reach and innovative approach.

With the ever-changing external environment in mind, the increased competitiveness in securing funding, the cuts in the statutory sector and the economic crisis in cost of living. The organisation has a track record in securing the necessary funds to deliver the programmes agreed. This is made possible through a clear fundraising strategy that works across the system to secure, maintain and develop new relationships in meeting increased need post pandemic.

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

## Remuneration

We are committed to paying our staff a fair and appropriate salary whilst always ensuring we have the financial ability to do so. As an organisation with important responsibilities towards our beneficiaries, donors, supporters, staff, and the public we recognise that accountability and transparency are in all aspects of our work. We balance the need of ensuring that value for money is present in all we do alongside the need to attract and retain staff with the leadership, experience, knowledge, and skills required to lead the transformation and complex work we are engaged with. We benchmark salaries against other similar front line service providers of a similar size. We aim to increase salaries regularly in the context of income confirmed and external economic factors. We pay a London Living wage to all employees. We believe those who consistently contribute at a level above expectation should have the opportunity to be further rewarded for doing so. The team is supported by a range of voluntary professionals including the law firms Hogan Lovells, ITV, Wilsons, Bates Wells Braithwaite and Miles & Partners who assist in legal, strategic and infrastructure issues; DMFK provides assistance on building/design related matters.

A range of other external specialists also support the organisation every year.

In addition to the staff team and partner organisations, the organisation has benefitted hugely from volunteers during 2022. Without volunteers, Body & Soul would not be able to deliver our innovative, high quality, and responsive programmes of support. The Volunteer contribution in 2022 continues to multiply the size of the staff team.

## Fundraising Practices Review

All fundraising practices are framed within the values and principles of the organisation. Where expenditure is required to generate income, there is an analysis of the return on investment to ensure the organisation is able to make informed decisions regarding activities.

The fundraising and partnership team are internal – the organisation does not use external, professional fundraisers. We do not employ the services of any fundraising agencies or third parties, nor have we run a telephone or door to door fundraising campaign. Our relationship with our supporters is very important to us and we do not wish for our supporters to feel under any pressure to donate to the charity. Where we partner with corporates, due diligence is conducted on the organisations and the amount of time and

effort we as a charity need to invest, versus the income we would likely receive. Clear parameters and responsibilities are then agreed between partners.

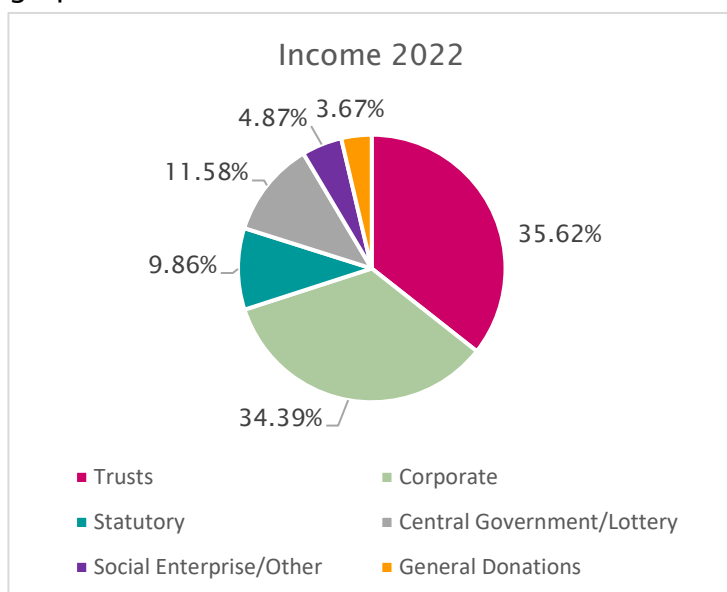
We have ensured we are in line with the GDPR data protection regulations and all other relevant codes of conduct. We received no complaints about our fundraising practices in 2022.

## Financial Review

The external environment continues to be a challenge, with the lack of certainty in the economy, the unknown in how the pandemic will continue to impact society and the ever-growing need for scarce resources. This runs in parallel to a statutory sector that is under pressure financially and continues to make cutbacks. A resulting impact is experienced by our members. We have worked hard to respond to these challenges through the development of social entrepreneurial activities, however this has been challenging during the pandemic. New activities are being further piloted to grow general funds.

Key programmes in 2022 were focussed around Adoption/Special Guardianship, HIV, Young people and mental health, Support for NHS and frontline workers and Self Harm /Suicidality.

Body & Soul receives funding from a variety of sources, this is known as 'incoming resources. Income came from the following sources each of which are explained in the graph:



In 2022, activities resulted in a surplus of £12,784. This was a great achievement in the context of a global pandemic, austerity and the previous year reversal for the DHSC.

At midpoint of the financial year, it was indicated the organisation may end with a medium deficit. This was connected to the loss of income through venue hire and the level of reversals for 2021. With key strategic decisions implemented, from further

involvement from senior leaders, we managed to end the year with a small surplus.

Expenditure was also reviewed to ensure any further savings and efficiencies could be actioned.

Body & Soul ended 2022 in a good financial position with unrestricted funds of £654,133 of which £584,561 was general funds. This was increase from £113,635 in 2021 and £252,193 in 2020.

### Public Benefit

The trustees have taken great care in considering the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. The aims not only provide a direct benefit to our members but also the wider public as they strengthen relationships, build community, reduce the financial pressure on health and social care systems, and create responsible citizens capable of participating in their communities and building an inclusive society.

### The Year Ahead

In 2023 we will continue to reach new people, reaching out to communities marginalised in society and often most impacted by the collective trauma of the world we exist within. We will be tenacious in our aspiration to amplify our trauma engaged approach among fellow professionals, experts, and opinion formers with an interest in interrupting the lifelong consequences of childhood adversity and ongoing trauma.

We are ambitious, always striving, and unwaveringly passionate about changing the world we live in. We will not rest with the knowledge that millions of people live in a cycle of despair, not knowing how to break it. We know through community and the right interventions at the right time, everyone can feel a sense of peace, a sense of self, and a sense of resilience. To this end, we enter our 26<sup>th</sup> year committed to delivering our proven transformational programmes for people of all ages who have experienced childhood trauma, solving what is perceived to be one of the intractable problems of our time with a cost effective and impactful approach.

We would like to highlight our thanks to all those who have supported us with their time, money, and voices. We hope in 2023 we will continue to provide high quality programmes to meet the ever-increasing demand from members across the UK and beyond. We are forever indebted to all the amazing people, trusts, companies and organisations that have, through contributions big and small, put life, energy, and love into the organisation.

**Thank you. We continue to learn, love, and most of all value life.**

### Structure, governance and management

Body & Soul is made possible through the dedication of staff, volunteers and the community, of which the Trustee Board delegate the day-to-day running of Body & Soul to a full-time staff team with over 26 years' combined experience of delivering services which support children, teenagers, and families impacted by childhood adversity and ongoing trauma.

The Trustee Board provides strategic oversight and governance to the organisation. It is committed to members of the Board having lived experience of trauma and is proud that throughout its history the Board has always had this representation. New Trustees to Body & Soul are recruited both internally and externally, with all appointments being approved by the Board of Trustees. A bespoke induction follows, ensuring each new Trustee understands the governance structure and decision-making processes, legal obligations under charity law, values and principles, financial reporting and overall programme delivery. Trustee meetings are held a minimum of every quarter.

The staff team are accountable to members, the Board of Trustees, stakeholders, and each other. At the beginning of the year we had a full-time staff team of 12, and a part-time team of 11. We ended the year with a full-time team of 15 and a part-time team of 10. There was an average headcount of 26, further amplified by over 250 volunteers.

The staff team in 2022 has therefore consisted of:

- ♥ Director: Emma Colyer
- ♥ Assistant Director: Jed Marsh
- ♥ Head of Creative Partnerships: Hollie Smith (*finished June 2022*)
- ♥ Head of Adult HIV Programmes: Georgia Gideon (*started January 2022*)
- ♥ Strategic Support: Kudzai Sitima (*started January 2022*)
- ♥ Creative Communities Curator: Florence Kettle (*started August 2022*)
- ♥ Head of Operations: David Bell
- ♥ Head of Casework and Advocacy: Sarah Jones (*MAT leave as of August 2022*)
- ♥ Head of Casework and Advocacy: Gina Simpson (*started October 2022*)
- ♥ Head of Suicide Support Services: Kelsey Hylland
- ♥ Head of Children's Programmes: Jane King
- ♥ Children & Family Therapeutic Support: Hilary Marling
- ♥ Head of Pathways and Programmes: Zoe Reynolds (*MAT leave 2022*)
- ♥ Therapeutic Team: Marie Wassberg
- ♥ Head of Referrals, Outreach and Engagement: Rachel Bothamley
- ♥ Head of Fundraising & Partnerships: Jennie Barham (*finished February 2022*)

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- ♥ Fundraising & Partnerships Manager: Andrea Esposito Diaz
- ♥ Childhood Adversity Programmes & Partnership Manager: Aarati Bista (*started October 22*)
- ♥ Head of Young Explorers: Hettie Chadwick Dickinson (*finished March 2022*)
- ♥ Assistant Programme Manager – YANA: Katie Brown
- ♥ Chef: Selina Rovai
- ♥ Front of House Manager: Malakai Spencer (*finished January 2022*)
- ♥ Mindset Content Creator: Kai Rutlin (*started May 2022*)
- ♥ Children's Wellbeing Programme Manager: Tiffany Karatziola (*finished July 2022*)
- ♥ Head of Volunteering: Beth Deans (*started March 2022*)
- ♥ Front of House/Venue Hire: Charlie Coaker (*started September 2022*)
- ♥ Lead Designer for Bloom: Virginia Ma
- ♥ Head of Young Peoples Wellbeing Programmes: Amy O'Toole (*finished August 22*)
- ♥ Teen Spirt Lead Adoption & Special Guardianship: Olivia Bowman (*started August 2022*)
- ♥ Head of Beyond Boundaries: Maya Soto-Jones
- ♥ Teen Spirit Programme Support: Emma Yese (*finished February 2022*)
- ♥ Young Adult HIV Programmes: Malunga Yese
- ♥ Lead Family Practitioner, Adoption and Special Guardianship: Naomi Mwamba Clements (*January – August 2022*)

The staff team represent a broad range of specialist knowledge and lived experience. All staff have a passionate commitment to human rights, to the principles of equity, belonging and inclusion; to the provision of excellence and to the involvement of members of all ages. Outside of key frontline posts, where we believe we have assembled a highly qualified and skilled team, we have also brought in skilled professionals and organisations to further enhance our work.

### Statement of responsibilities of the trustees

The trustees (who are also directors of Body & Soul for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice 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 charity will continue in operation.

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

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware.
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at

Trustees' annual report

For the year ended 31 December 2022

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31 December 2022 was 11 (2021:11). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

**Auditor**

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

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

The trustees' annual report has been approved by the trustees on 19<sup>th</sup> July 2023 and signed on their behalf by

Deborah Bee  
Chair



To the members of

Body & Soul

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### Opinion

We have audited the financial statements of Body & Soul (the 'charitable company') for the year ended 31 December 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

### Basis for opinion

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

### Conclusions relating to going concern

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

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

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

To the members of

Body & Soul

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### Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies'

## **Independent auditor's report**

### **To the members of**

#### **Body & Soul**

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exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

To the members of

Body & Soul

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### Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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

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

## **Independent auditor's report**

**To the members of**

**Body & Soul**

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### **Use of our report**

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Fleur Holden (Senior statutory auditor)

DATE: 15 August 2023

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108–114 Golden Lane, LONDON, EC1Y 0TL

## Body & Soul

### Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2022

	Note	Restricted £	Unrestricted Designated £	General £	2022 Total £	Restricted £	Unrestricted Designated £	General £	2021 Total £
<b>Income from:</b>									
Donations	2	–	–	595,842	<b>595,842</b>	–	–	434,227	434,227
Charitable activities									
Youth Services	3	82,887	–	–	<b>82,887</b>	77,928	–	–	77,928
Children's Services	3	82,840	–	–	<b>82,840</b>	121,673	–	–	121,673
Adult Services	3	284,393	–	–	<b>284,393</b>	477,035	–	–	477,035
Other programmes	3	110,830	–	238,705	<b>349,535</b>	142,150	–	176,530	318,680
Hardship Grants	3	5,123	–	–	<b>5,123</b>	6,154	–	–	6,154
Rental income		–	–	67,637	<b>67,637</b>	–	–	60,182	60,182
Investments		–	–	2,671	<b>2,671</b>	–	–	194	194
<b>Total income</b>		<b>566,073</b>	<b>–</b>	<b>904,855</b>	<b>1,470,928</b>	<b>824,940</b>	<b>–</b>	<b>671,133</b>	<b>1,496,073</b>
<b>Expenditure on:</b>									
Raising funds	4	–	1,595	128,854	<b>130,449</b>	–	1,652	135,047	136,699
Charitable activities									
Youth Services	4	79,631	3,190	131,575	<b>214,396</b>	83,040	3,304	120,248	206,592
Children's Services	4	70,423	3,190	261,505	<b>335,118</b>	162,642	3,304	146,151	312,097
Adult Services	4	375,636	5,583	219,639	<b>600,858</b>	409,873	5,782	113,119	528,774
Other programmes	4	138,380	4,386	28,203	<b>170,969</b>	124,730	2,478	7,814	135,022
Hardship Grants	4	6,354	–	–	<b>6,354</b>	6,154	–	658	6,812
<b>Total expenditure</b>		<b>670,424</b>	<b>17,944</b>	<b>769,776</b>	<b>1,458,144</b>	<b>786,439</b>	<b>16,520</b>	<b>523,037</b>	<b>1,325,996</b>
<b>Net income / (expenditure) for the year</b>	5	<b>(104,351)</b>	<b>(17,944)</b>	<b>135,079</b>	<b>12,784</b>	<b>38,501</b>	<b>(16,520)</b>	<b>148,096</b>	<b>170,077</b>
Transfers between funds	14	–	21,444	(21,444)	–	–	9,538	(9,538)	–
<b>Net movement in funds</b>		<b>(104,351)</b>	<b>3,500</b>	<b>113,635</b>	<b>12,784</b>	<b>38,501</b>	<b>(6,982)</b>	<b>138,558</b>	<b>170,077</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		193,281	66,072	470,926	730,279	154,780	73,054	332,368	560,202
<b>Total funds carried forward</b>		<b>88,930</b>	<b>69,572</b>	<b>584,561</b>	<b>743,063</b>	<b>193,281</b>	<b>66,072</b>	<b>470,926</b>	<b>730,279</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses in addition to those stated above. Movements in funds are disclosed in Note 14 to the financial statements.

# Body & Soul

## Balance sheet

Company no. 3245543

As at 31 December 2022

	Note	£	2022 £	£	2021 £
<b>Fixed assets:</b>					
Tangible assets	10		69,572		66,072
			<u>69,572</u>		<u>66,072</u>
<b>Current assets:</b>					
Debtors	11	231,307		449,766	
Cash at bank and in hand		529,655		313,309	
		<u>760,962</u>		<u>763,075</u>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	12	87,471		98,868	
		<u>87,471</u>		<u>98,868</u>	
<b>Net current assets</b>			<u>673,491</u>		<u>664,207</u>
<b>Total net assets</b>	13		<u>743,063</u>		<u>730,279</u>
<b>The funds of the charity:</b>	14				
Restricted income funds			88,930		193,281
Unrestricted income funds:					
Designated funds		69,572		66,072	
General funds		584,561		470,926	
		<u>654,133</u>		<u>536,998</u>	
<b>Total unrestricted funds</b>			<u>654,133</u>		<u>536,998</u>
<b>Total charity funds</b>			<u>743,063</u>		<u>730,279</u>

Approved by the trustees on 19 July 2023 and signed on their behalf by

Deborah Bee  
Chair

## Body & Soul

### Statement of cash flows

For the year ended 31 December 2022

	2022		2021	
	£	£	£	£
<b>Cash flows from operating activities</b>				
Net income for the reporting period (as per the statement of financial activities)	12,784		170,077	
Depreciation charges	17,944		16,520	
Decrease/ (Increase) in debtors	218,459		(286,097)	
(Decrease)/ Increase in creditors	(11,397)		54,772	
	<u>          </u>		<u>          </u>	
<b>Net cash provided by /(used in) operating activities</b>		<b>237,790</b>		<b>(44,728)</b>
<b>Cash flows from investing activities:</b>				
Purchase of fixed assets	(21,444)		(9,538)	
	<u>          </u>		<u>          </u>	
<b>Net cash used in investing activities</b>		<b>(21,444)</b>		<b>(9,538)</b>
		<u>          </u>		<u>          </u>
<b>Change in cash and cash equivalents in the year</b>		<b>216,346</b>		<b>(54,266)</b>
Cash and cash equivalents at the beginning of the year		313,309		367,575
		<u>          </u>		<u>          </u>
<b>Cash and cash equivalents at the end of the year</b>		<b>529,655</b>		<b>313,309</b>
		<u>          </u>		<u>          </u>



**1 Accounting policies**

**a) Statutory information**

Body and Soul is a charitable company limited by guarantee and is incorporated in England.

The registered office address is 99-119 Rosebery Avenue, London, EC1R 4RE.

**b) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102), and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

**c) Public benefit entity**

The charitable company meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**e) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**f) Donations of gifts, services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity, which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**g) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**1 Accounting policies (continued)**

**h) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

**i) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, indirect costs are allocated on different bases suitable to the cost. The main allocations are:

- |                      |                              |
|----------------------|------------------------------|
| ● Catering costs     | based on beneficiary numbers |
| ● Premises costs     | based on floor space         |
| ● Volunteer expenses | based on volunteer numbers   |
| ● Staff costs        | based on staff time          |

**j) Allocation of support and governance costs**

Support and governance costs are reallocated on the basis of floor space using the following percentages:

- |                         |                 |
|-------------------------|-----------------|
| ● Cost of raising funds | 10% (2021: 10%) |
| ● Adult services        | 35% (2021: 35%) |
| ● Youth services        | 20% (2021: 20%) |
| ● Children's services   | 20% (2021: 20%) |
| ● Other programmes      | 15% (2021: 15%) |

**k) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**l) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- |                                |                |
|--------------------------------|----------------|
| ● Computer and music equipment | 25% per annum  |
| ● Fixtures and fittings        | 20% per annum  |
| ● Refurbishment                | 7.7% per annum |

## Notes to the financial statements

For the year ended 31 December 2022

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**1 Accounting policies (continued)****m) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**n) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**o) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**2 Income from donations**

	Restricted £	Unrestricted £	2022 Total £	Restricted £	Unrestricted £	2021 Total £
Donations and grants	–	595,842	<b>595,842</b>	–	434,227	434,227
	–	595,842	<b>595,842</b>	–	434,227	434,227

## 3 Income from charitable activities

	Restricted £	Unrestricted £	2022 Total £	Restricted £	Unrestricted £	2021 Total £
Charitable Trusts/Foundations	23,480	–	<b>23,480</b>	4,306	–	4,306
Corporate donors	16,267	–	<b>16,267</b>	7,292	–	7,292
Big Lottery Fund	18,758	–	<b>18,758</b>	–	–	–
BBC Children in Need	–	–	–	9,880	–	9,880
Young Londoners Foundation	24,382	–	<b>24,382</b>	56,450	–	56,450
<b>Sub-total for Youth Services</b>	<b>82,887</b>	<b>–</b>	<b>82,887</b>	<b>77,928</b>	<b>–</b>	<b>77,928</b>
Charitable Trusts/Foundations	8,000	–	<b>8,000</b>	38,000	–	38,000
Corporate donors	22,917	–	<b>22,917</b>	29,792	–	29,792
Comic relief	22,842	–	<b>22,842</b>	16,464	–	16,464
Young Londoners Foundation	29,081	–	<b>29,081</b>	37,417	–	37,417
<b>Sub-total for Children's Services</b>	<b>82,840</b>	<b>–</b>	<b>82,840</b>	<b>121,673</b>	<b>–</b>	<b>121,673</b>
Charitable Trusts/Foundations	141,066	–	<b>141,066</b>	107,423	–	107,423
Corporate donors	40,817	–	<b>40,817</b>	37,917	–	37,917
Big Lottery Fund	72,032	–	<b>72,032</b>	–	–	–
Comic Relief	22,842	–	<b>22,842</b>	16,464	–	16,464
Department of Health and Social Care	7,636	–	<b>7,636</b>	307,191	–	307,191
Sport England	–	–	–	8,040	–	8,040
<b>Sub-total for Adults Services</b>	<b>284,393</b>	<b>–</b>	<b>284,393</b>	<b>477,035</b>	<b>–</b>	<b>477,035</b>
Charitable Trusts/Foundations	93,000	238,705	<b>331,705</b>	142,150	176,530	318,680
Big Lottery Fund	17,830	–	<b>17,830</b>	–	–	–
<b>Sub-total for Other programmes</b>	<b>110,830</b>	<b>238,705</b>	<b>349,535</b>	<b>142,150</b>	<b>176,530</b>	<b>318,680</b>
Body & Soul acts as an agent for Hardship grants	5,123	–	<b>5,123</b>	6,154	–	6,154
<b>Sub-total for Hardship Grants</b>	<b>5,123</b>	<b>–</b>	<b>5,123</b>	<b>6,154</b>	<b>–</b>	<b>6,154</b>
<b>Total income from charitable activities</b>	<b>566,073</b>	<b>238,705</b>	<b>804,778</b>	<b>824,940</b>	<b>176,530</b>	<b>1,001,470</b>

## 4a Analysis of expenditure (current year)

	Charitable activities						Governance costs	Support costs	2022 Total	2021 Total
	Cost of raising funds £	Youth Services £	Children's Services £	Adult Services £	Other programmes £	Hardship Grants £	£	£	£	£
Staff costs	70,327	76,720	95,900	242,947	63,933	-	-	89,507	639,334	610,525
Other staff costs	1,229	1,341	1,676	4,247	1,118	-	-	1,565	11,176	7,260
Consultancy	-	229	458	650	-	-	-	805	2,142	4,200
Quality and Excellence	1,390	1,516	1,896	4,802	1,264	-	-	1,769	12,637	9,141
Nutrition programme	-	8,099	15,041	34,710	-	-	-	-	57,850	40,525
Health & Well being programme	-	10,930	43,285	50,091	5,404	-	-	-	109,710	71,229
Facilitators and Trainers	-	9,539	18,416	868	42	-	-	-	28,865	15,197
Workshops/courses/activities	415	4,443	2,672	5,442	-	-	-	-	12,972	19,880
Therapeutic Programmes	-	8,887	10,710	72,082	37,828	-	-	-	129,507	121,340
Volunteer programme	-	2,124	4,247	10,618	3,185	-	-	1,062	21,236	19,447
Outreach and Communication	4,950	2,201	2,201	2,201	2,201	-	-	-	13,754	10,600
Hardship Grants	-	-	-	-	-	6,354	-	-	6,354	6,812
Miscellaneous	88	2,294	1,938	1,938	1,938	-	-	-	8,196	2,909
Establishment costs	24,867	49,734	99,468	106,573	24,867	-	-	46,415	351,924	328,740
Non-capitalised equipment/Resources	-	1,047	1,918	1,929	727	-	-	4,258	9,879	7,554
Audit & accountancy	-	-	-	-	-	-	13,236	1,848	15,084	13,690
Other costs	9,537	-	-	-	-	-	-	-	9,537	20,427
Trustee expenses	-	-	-	-	-	-	43	-	43	-
Depreciation	1,595	3,190	3,190	5,583	4,386	-	-	-	17,944	16,520
	114,398	182,294	303,016	544,681	146,893	6,354	13,279	147,229	1,458,144	1,325,996
Support costs	14,723	29,446	29,446	51,530	22,084	-	-	(147,229)	-	-
Governance costs	1,328	2,656	2,656	4,647	1,992	-	(13,279)	-	-	-
<b>Total expenditure 2022</b>	<b>130,449</b>	<b>214,396</b>	<b>335,118</b>	<b>600,858</b>	<b>170,969</b>	<b>6,354</b>	<b>-</b>	<b>-</b>	<b>1,458,144</b>	<b>1,325,996</b>
Total expenditure 2021	136,699	206,592	312,097	528,774	135,022	6,812	-	-	1,325,996	

Staff costs of £19,049 (2021: £30,856) are included in other lines of expenditure to reflect activity costs more accurately.

## 4b Analysis of expenditure (prior year)

	Charitable activities						Governance costs	Support costs	2021 Total
	Cost of raising funds £	Youth Services £	Children's Services £	Adult Services £	Other programmes £	Hardship Grants £	£	£	£
Staff costs	79,368	73,262	122,105	225,895	61,053	-	-	48,842	610,525
Other staff costs	944	871	1,452	2,686	726	-	-	581	7,260
Consultancy	546	504	840	1,554	420	-	-	336	4,200
Quality and Excellence	1,188	1,097	1,828	3,383	914	-	-	731	9,141
Nutrition programme	-	4,863	11,347	24,315	-	-	-	-	40,525
Health & Well being programme	-	21,567	22,495	21,307	5,860	-	-	-	71,229
Facilitators and Trainers	-	3,578	6,926	4,643	50	-	-	-	15,197
Workshops/courses/activities	4,550	5,511	4,278	5,541	-	-	-	-	19,880
Therapeutic Programmes	-	14,561	12,134	78,871	15,774	-	-	-	121,340
Volunteer programme	972	2,916	3,888	7,776	2,916	-	-	979	19,447
Outreach and Communication	2,980	1,905	1,905	1,905	1,905	-	-	-	10,600
Hardship Grants	-	-	-	-	-	6,812	-	-	6,812
Miscellaneous	91	690	696	742	690	-	-	-	2,909
Establishment costs	23,313	46,627	93,253	99,914	23,313	-	-	42,320	328,740
Non-capitalised equipment/Resources	155	311	621	666	156	-	-	5,645	7,554
Audit & accountancy	-	-	-	-	-	-	12,036	1,654	13,690
Other costs	8,427	-	-	-	-	-	-	12,000	20,427
Trustee expenses	-	-	-	-	-	-	-	-	-
Depreciation	1,652	3,304	3,304	5,782	2,478	-	-	-	16,520
	124,186	181,567	287,072	484,980	116,255	6,812	12,036	113,088	1,325,996
Support costs	11,309	22,618	22,618	39,581	16,962	-	-	(113,088)	-
Governance costs	1,204	2,407	2,407	4,213	1,805	-	(12,036)	-	-
<b>Total expenditure 2021</b>	<b>136,699</b>	<b>206,592</b>	<b>312,097</b>	<b>528,774</b>	<b>135,022</b>	<b>6,812</b>	<b>-</b>	<b>-</b>	<b>1,325,996</b>

**5 Net incoming / (outgoing) resources for the year**

This is stated after charging:

	2022 £	2021 £
Depreciation	17,944	16,520
Auditor's remuneration (excluding VAT):		
Audit	9,600	8,180
Accounts preparation	2,600	2,420
Operating lease rentals		
Property	100,000	100,000
	<u>100,000</u>	<u>100,000</u>

**6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	579,819	569,738
Social security costs	47,081	50,095
Pension contributions	31,483	21,548
	<u>658,383</u>	<u>641,381</u>

No employee earned more than £60,000 during the year (2021: nil).

The total employee benefits of the key management personnel including employer's National Insurance were £201,296 (2021: £250,829).

Trustees' expenses represent the payment or reimbursement and subsistence totalling £43 (2021: £nil) incurred by 10 (2021: 0) members relating to subsistence at meetings of the trustees.

**7 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2022 No.	2021 No.
Raising funds	2.8	3.0
Youth Services	3.2	2.6
Children's Services	3.9	4.5
Adult Services	10.0	8.3
Other programmes	2.5	2.2
Support and governance	3.7	1.8
	<u>26.0</u>	<u>22.4</u>

**8 Related party transactions**

Aggregate donations from related parties were £nil (2021: £nil), and no trustees (2021: none) received any remuneration or received any other benefits from an employment with the charity or a related entity.

Within the year Body and Soul received £2,260 worth of services from SHM foundation. Trustee Maurice Biriotti is the Chair of SHM Foundation, these services were given at arms length.

## 9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

## 10 Tangible fixed assets

	Refurbishment £	Fixtures and Fittings £	Computer and music equipment £	Total £
<b>Cost or valuation</b>				
At the start of the year	1,394,673	124,258	70,455	<b>1,589,386</b>
Additions in year	–	11,051	10,393	<b>21,444</b>
At the end of the year	<u>1,394,673</u>	<u>135,309</u>	<u>80,848</u>	<u><b>1,610,830</b></u>
<b>Depreciation</b>				
At the start of the year	1,339,191	115,828	68,295	<b>1,523,314</b>
Charge for the year	5,884	8,742	3,318	<b>17,944</b>
At the end of the year	<u>1,345,075</u>	<u>124,570</u>	<u>71,613</u>	<u><b>1,541,258</b></u>
<b>Net book value</b>				
<b>At the end of the year</b>	<u>49,598</u>	<u>10,739</u>	<u>9,235</u>	<u><b>69,572</b></u>
At the start of the year	<u>55,482</u>	<u>8,430</u>	<u>2,160</u>	<u>66,072</u>

All of the above assets are used for charitable purposes.

## 11 Debtors

	2022 £	2021 £
Other debtors	19,200	21,238
Prepayments	17,454	3,369
Grants receivable	194,653	425,159
	<u>231,307</u>	<u>449,766</u>

## 12 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	31,424	61,433
Taxation and social security	41,407	24,716
Accruals	14,640	12,720
	<u>87,471</u>	<u>98,868</u>



## 13a Analysis of net assets between funds (current year)

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	–	69,572	–	69,572
Net current assets	88,930	–	584,561	673,491
<b>Net assets at the end of the year</b>	<b>88,930</b>	<b>69,572</b>	<b>584,561</b>	<b>743,063</b>

## 13b Analysis of net assets between funds (prior year)

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	–	66,072	–	66,072
Net current assets	193,281	–	470,926	664,207
<b>Net assets at the end of the year</b>	<b>193,281</b>	<b>66,072</b>	<b>470,926</b>	<b>730,279</b>

## 14a Movements in funds (current year)

	At 1 January 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2022 £
<b>Restricted funds:</b>					
Youth Services	–	82,887	(79,631)	–	3,256
Children's Services	–	82,840	(70,423)	–	12,417
Adult Services	152,781	284,393	(375,636)	–	61,538
Hardship grants	3,000	5,123	(6,354)	–	1,769
Other programmes	37,500	110,830	(138,380)	–	9,950
<b>Total restricted funds</b>	<b>193,281</b>	<b>566,073</b>	<b>(670,424)</b>	<b>–</b>	<b>88,930</b>
<b>Unrestricted funds:</b>					
Designated funds:					
Fixed assets fund	66,072	–	(17,944)	21,444	69,572
<b>Total designated funds</b>	<b>66,072</b>	<b>–</b>	<b>(17,944)</b>	<b>21,444</b>	<b>69,572</b>
<b>General funds</b>	<b>470,926</b>	<b>904,855</b>	<b>(769,776)</b>	<b>(21,444)</b>	<b>584,561</b>
<b>Total unrestricted funds</b>	<b>536,998</b>	<b>904,855</b>	<b>(787,720)</b>	<b>–</b>	<b>654,133</b>
<b>Total funds</b>	<b>730,279</b>	<b>1,470,928</b>	<b>(1,458,144)</b>	<b>–</b>	<b>743,063</b>

Transfers into the fixed assets fund represent capital purchases made during the year.

14b Movements in funds (prior year)

	At 1 January 2021	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2021 £
<b>Restricted funds:</b>					
Youth Services	5,112	77,928	(83,040)	–	–
Children's Services	40,861	121,673	(162,642)	108	–
Adult Services	67,481	477,035	(409,873)	18,138	152,781
Hardship grants	3,000	6,154	(6,154)	–	3,000
Other programmes	38,326	142,150	(124,730)	(18,246)	37,500
<b>Total restricted funds</b>	<b>154,780</b>	<b>824,940</b>	<b>(786,439)</b>	<b>–</b>	<b>193,281</b>
<b>Unrestricted funds:</b>					
Designated funds:					
Fixed assets fund	73,054	–	(16,520)	9,538	66,072
Total designated funds	73,054	–	(16,520)	9,538	66,072
<b>General funds</b>	<b>332,368</b>	<b>671,133</b>	<b>(523,037)</b>	<b>(9,538)</b>	<b>470,926</b>
<b>Total unrestricted funds</b>	<b>405,422</b>	<b>671,133</b>	<b>(539,557)</b>	<b>–</b>	<b>536,998</b>
<b>Total funds</b>	<b>560,202</b>	<b>1,496,073</b>	<b>(1,325,996)</b>	<b>–</b>	<b>730,279</b>

Purposes of restricted funds

**Youth Services**

A dedicated programme for young people aged 13 to 19 years. This includes a variety of dynamic and challenging experiences – from creative workshops to martial arts classes, jam sessions to group discussions about the issues that matter to young people. Designed by a multidisciplinary team, with rich clinical and therapeutic expertise, in partnership with peer mentors with lived experience of trauma and adversity, who have been through the programme themselves.

**Children's Services**

We work with children from across London and the UK who live in challenging circumstances or have experienced trauma in their early lives. Our approach brings us closely together with families to ensure our youngest members achieve personal and social growth and positive change through access to a uniquely nurturing and validating environment.

All of our programmes are directed at early intervention. The effects of trauma and adversity can often remain unnoticed in many children. Programmes include structured play/educational activities that are skill based and foster a positive self-identity.

**Adult services**

The programme of activities for adults includes weekly structured workshops focusing on topics such as sexual health, drug and alcohol use, disclosure, parenting, treatment issues and developing education and careers. Additionally adults are able to access the full range of activities from counselling to well being therapies, to the newly-resourced library providing written and web-based information on all aspects of health, nutrition, self-help, skills-building, treatment and International HIV issues.

**14 Movements in funds (continued)**

**Hardship Grants**

Body and Soul submits applications on behalf of members for financial assistance. Organisations include THT, Frank Buttle, The London Society of Ragamuffins, Glasspool, The Heinz Anna and Carol Kroch Foundation and Islington Giving.

**Other programmes**

Other programmes include funding from grants and charitable trusts towards activities including: awareness and education outreach, remote support, volunteering and mentoring initiatives.

**Purposes of designated funds**

**Fixed Assets Fund**

This represents the value of general funds invested in the refurbishment and other fixtures, fittings and equipment and is not readily available for other purposes. Depreciation is charged against this fund.

**15 Operating lease commitments**

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property 2022 £	2021 £
Less than one year	100,000	100,000
One to five years	400,000	400,000
Over five years	250,000	350,000
	<b>750,000</b>	<b>850,000</b>

**16 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.