

# FRIENDS OF CATHJA

England & Wales · Charity number 1084699

## Details

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Other names	THE CATHJA PROJECT
Status	Registered
Legal form	Other
Registered	2001-01-24
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Courage Brent Way Brentford TW8 8ES
Phone	02087589887
Email	<a href="mailto:cathja99@hotmail.com">cathja99@hotmail.com</a>
Website	<a href="http://www.cathja.org">www.cathja.org</a>

## Activities

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**Objects:** TO RELIEVE AND REHABILITATE PERSONS SUFFERING OR RECOVERING FROM ANY FORM OF MENTAL ILLNESS BY THE PROVISION OF OPPORTUNITIES FOR SUCH PERSONS TO ENGAGE IN THERAPEUTIC ACTIVITIES.

**Activities:** The charity runs a daytime therapeutic workshop for people suffering from severe and enduring mental health problems. The workshop is situated on a barge on the Thames on West London . The barge is fitted out with woodworking equipment ant the members crate objects for their own use and appreciation.

## Classification

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- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, Arts/culture/heritage/science
- **Who:** People With Disabilities

## Geography

- Hounslow

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£63,366	£96,749	-	-
2024-03-31	£110,612	£90,450	-	-
2023-03-31	£92,629	£83,601	-	-
2022-03-31	£102,891	£120,132	-	-
2021-03-31	£122,987	£122,803	-	-

## Trustees

Name	Role	Appointed
Alistair James St John Kingsley	Chair	2025-06-25
DAVID MORRIS		
Hannah Harte		2025-06-25

**FRIENDS OF CATHJA**

England & Wales - Charity number 1084699

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements For The Year Ended 31 March 2025  
for  
Friends of Cathja**

**Friends of Cathja**

**Contents of the Financial Statements  
for the Year Ended 31 March 2025**

	Page
Report of the Trustees	3 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Statement of Cash Flow	8
Notes to the Financial Statements	9 to 13
Detailed Statement of Financial Activities	14

## Friends of Cathja

### Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Charity number**  
1084699

**Principal address**  
Rear of 20 Church Street  
Isleworth  
Middlesex  
TW7 6BG

**Trustees**  
Dr A Bowden (till Jan 2025)  
Mr.D Morris  
Mr.M.Grossfeld  
Ms.S.Cooper

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

##### Reserves policy and Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have given consideration to the risks by the charity and the main risk has been identified as the short-term nature of the various charitable grants which are received and which are vital for the financial viability of the charity. In view of this the trustees are aiming to build up the free reserves to a level which would at least provide some security to cover period when there is a shortfall in the receipt of charitable grants.

#### OBJECTIVES AND ACTIVITIES

##### Objects

The objects of the Charity are to benefit the public by providing relief and rehabilitation for persons resident in the United Kingdom suffering or recovering from any form of mental illness by provision of opportunities for such persons to engage in therapeutic activities. The Charity is also empowered to disseminate information by any means on any related matters.



## Friends of Cathja

### Report of the Trustees for the Year Ended 31 March 2025

#### Review of Activities

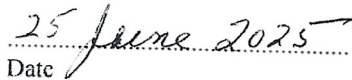
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The project helps attendees by reducing their dependency on NHS services and moving towards full re-integration in society. The project continues to provide vital services for residents who suffer from mental health issues.

Friends of Cathja is supported by 3 charity shops, located in Walton, Shepperton and Bedfont. Two shops have operated for over 20 years and the shop in Bedfont opened in June 2021. The shops are managed by an area manager, Rose Connolly, a previous attendee of Cathja. All shops are supported by a volunteer base of about 40 volunteers from the local community from a wide background including neurodiverse.

#### ON BEHALF OF THE BOARD:

  
Trustee

  
Date

**Independent Examiner's Report to the Trustees**

I report on the accounts for the year ended 31 March 2025 set out on pages six to fourteen.

**Respective responsibilities of the trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied myself that the Charity is not subject to audit under Company Law and is eligible for independent examination, it is my responsibility to:

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

**Basis of the independent examiner's report**

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

**Independent examiner's statement**

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

Which gives me reasonable cause to believe that in, any material respect, the requirements:

- (1) to prepare accounts which accord with the accounting records, comply with the accounting requirements the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP FRS102) have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....  
Jasmin Aktar  
Small Works  
Vauxhall Bridge Road  
Victoria  
London SW1V 1TA

Date

Friends of Cathja

Statement of Financial Activities  
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOMING RESOURCES</b>				
<b>Incoming resources from generated funds</b>				
Voluntary income		85	85	235
Activities for generating funds	2	2,166	2,166	377
<b>Incoming resources from charitable activities</b>				
Provide Work Opportunities for people suffering 3 With mental illness		61,115	61,115	110,000
<b>Total incoming resources</b>		<u>63,366</u>	<u>63,366</u>	<u>110,612</u>
<b>RESOURCES EXPENDED</b>				
<b>Cost of generating funds</b>				
Fundraising trading: cost of goods sold and other costs		-	-	215
<b>Charitable activities</b>				
Provide Work Opportunities for people suffering with mental illness		95,844	95,844	89,330
Governance costs		905	905	905
<b>Total resources expended</b>		<u>96,749</u>	<u>96,749</u>	<u>90,450</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>				
		<u>(33,383)</u>	<u>(33,383)</u>	<u>20,162</u>
<b>NET MOVEMENTS IN FUNDS</b>				
Total funds at 1 April 2024		<u>41,701</u>	<u>41,701</u>	<u>21,539</u>
<b>BALANCES CARRIED FORWARD</b>				
Total funds at 31 March 2025		<u>8,318</u>	<u>8,318</u>	<u>41,701</u>

The accompanying notes are an integral part of this Statement of Financial Activities. There were no recognised gains or losses other than those recorded above.

**Friends of Cathja**

**Balance Sheet  
As at 31 March 2025**

	Notes	31.03.25 Total funds £	31.03.24 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	-	-
<b>CURRENT ASSETS</b>			
Cash in hand		<u>9,167</u>	<u>42,702</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	<u>(850)</u>	<u>(1,001)</u>
<b>NET CURRENT ASSETS</b>			
		<u>8,317</u>	<u>41,701</u>
<b>TOTAL NET ASSETS</b>			
		<u>8,317</u>	<u>41,701</u>
<b>REPRESENTED BY:</b>			
Unrestricted funds	11	8,317	41,701
<b>TOTAL FUNDS</b>			
		<u>8,317</u>	<u>41,701</u>

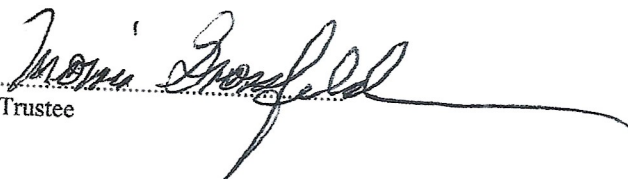
The Trustees consider that the company entitled to exemption from the requirement to have an audit under the provisions of Section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state affairs of the company as at 31 March 2025 and of its profit for the year in accordance with the requirements of section 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the board and were signed on its behalf on

.....  
Trustee

  
Trustee

The notes form part of these financial statements

**Statement of Cash Flow  
for the Year Ended 31 March 2025**

	31.03.25	31.03.24
	Total funds £	Total funds £
<b>NET CASH PROVIDED BY (USED BY) OPERATING ACTIVITIES</b>	<b>(33,507)</b>	<b>10,178</b>
Cash and cash equivalents at the Beginning of the reporting period	<u>42,674</u>	<u>32,523</u>
Cash and cash equivalents at the End of the reporting period	9,167	42,701
<b>Reconciliation of net cash flow income/(expenditure) to net from operating activities</b>		
Net income for the reporting period (as per the statement of financial activities)	<u>(33,383)</u>	<u>20,162</u>
Adjustment for Decrease/(increase) in debtors (Decrease)/increase in creditors	27 (151)	(9,984)
<b>Net cash provided by operating activities</b>	<u><b>33,507</b></u>	<u><b>10,178</b></u>
<b>Analysis of cash and cash equivalents</b>		
Cash at bank and in hand	9,167	42,701
<b>Total cash and cash equivalents</b>	<u><b>9,167</b></u>	<u><b>42,701</b></u>

**Friends of Cathja**

The notes form part of these financial statements

**Statement of Cash Flow  
for the Year Ended 31 March 2025**

	<b>31.03.25</b>	<b>31.03.24</b>
	<b>Total</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>
<b>NET CASH PROVIDED BY (USED BY) OPERATING ACTIVITIES</b>	<b>(33,507)</b>	<b>10,178</b>
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<b>Analysis of cash and cash equivalents</b>		
Cash at bank and in hand	9,167	42,701
<b>Total cash and cash equivalents</b>	<u>9,167</u>	<u>42,701</u>

## Friends of Cathja

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

The 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 Financial Reporting Standard applicable in the UK and Republic Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and the Charities Act 2011.

The charity is the parent undertaking of a small group and as such is not required to prepare group accounts. The financial statements therefore present information about the charity as an individual undertaking and not about its group.

##### 1.2 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

##### 1.3 Material prior years errors

No material prior year errors have been identified in the reporting period.

##### 1.4 Income recognition

Items of income are recognised and included in the Statement of Financial Activities (SoFA) when all the following criteria are met;

- the Charity has entitlement to the funds and resources;
- any performance conditions attached to the item of income has been met or fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably

There has been no offsetting of assets and liabilities, or income and expenditure, unless required or permitted by FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met. In the case of performance related grants, income is only recognised to the extent that the charity has provided the specific goods or services in accordance with the performance related conditions.

##### 1.5 Charitable expenditure and liabilities

Charitable expenditure includes all expenditure directly related to the objects of the charity. This includes support costs, which are the staffing and associated costs of supporting, monitoring and evaluating the work of the charity. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

###### 1.5.1 Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

###### 1.5.2 Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

## Friends of Cathja

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

### 1.5.3 Deferred income

Deferred income has been included in the accounts in accordance with the period to which it relates to.

### 1.5.4 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

### 1.5.5 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

### 1.5.6 Basic financial instruments

The charity accounts for financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP, subsequent measurement is per paragraphs 11.7 to 11.9 FRS 102 SORP.

## 1.6 Assets

### 1.6.1 Investments

Fixed assets investments are stated at cost less impairment.

### 1.6.2 Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently, they are measured at the cash or other consideration expected to be received.

### 1.6.3 Cash and cash equivalents

Cash and cash equivalents are represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours,

### 1.6.4 Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Lighter barge	- 10% on cost
Motor vehicles	- 5% on cost

## 1.7 Funds

Funds held by the charity are either:

- Unrestricted general funds – these funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Restricted funds – these are funds that can be used for particular restricted purposes within the charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purposes.

## 2. ACTIVITIES FOR GENERATING FUNDS

Sale of Goods

	31.3.25	31.3.24
	£	£
	<u>85</u>	<u>377</u>

Friends of Cathja

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

<b>Grants</b>	<b>31.3.25</b>	<b>31.3.24</b>
	£	£
Provide Work Opportunities for people suffering from mental illness.	<u>61,115</u>	<u>105,000</u>

Grants received, included in the above, are as follows:

London Borough of Hounslow	1,115	
Connect Foundation	60,000	90,000
Transport For London		5,000
Thriving Communities Hounslow		<u>15,000</u>
	<u>61,115</u>	<u>110,000</u>

4. CHARITABLE ACTIVITIES COSTS

	<b>Direct costs</b>	<b>Totals</b>
	£	£
Provide Work Opportunities for people suffering from mental illness.	<u>95,844</u>	<u>89,330</u>

5. GOVERNANCE COSTS

	<b>31.3.25</b>	<b>31.3.24</b>
	£	£
Independent examination & other cost	<u>905</u>	<u>905</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' expenses or remuneration, or other benefits for the year ended 31 March 2025, nor for the year ended 31 March 2024

7. STAFF COSTS

	<b>31.3.25</b>	<b>31.3.24</b>
	£	£
Wages and social security	<u>44,958</u>	<u>41,240</u>
	<u>44,958</u>	<u>41,240</u>

Friends of Cathja

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

8. TANGIBLE FIXED ASSETS

	Lighter Barge £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 April 2024			
Additions	8,800	4,543	13,343
At 31 March 2025	-	-	-
	<u>8,800</u>	<u>4,543</u>	<u>13,343</u>
<b>DEPRECIATION</b>			
At 1 April 2024			
Charge for the year	8,800	4,543	13,343
At 31 March 2025	-	-	-
	<u>8,800</u>	<u>4,543</u>	<u>13,343</u>
<b>NET BOOK VALUE</b>			
At 31 March 2025	-	-	-
At 31 March 2024	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Taxation and social security	-	151
Accruals. Grants Paid in Advance	850	850
	<u>850</u>	<u>1,001</u>

10. SUPPORT COSTS

	31.3.25	31.3.24
	£	£
Staff Costs	1800	2,100
Governance Costs	905	905
Other Costs	400	601
	<u>3,105</u>	<u>3,606</u>

**Friends of Cathja**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**11. MOVEMENTS IN FUNDS**

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
<b>Unrestricted funds</b>			
General funds	41,701	(33,383)	8,318
<b>TOTAL FUNDS</b>	<u>41,701</u>	<u>(33,383)</u>	<u>8,318</u>

Net movement in funds, included in the above, is as follows:

	Incoming resources	Outgoing resources	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General funds	63,366	96,749	(33,383)
<b>TOTAL FUNDS</b>	<u>63,366</u>	<u>96,749</u>	<u>(33,383)</u>

**Friends of Cathja**

**Detailed Statement of Financial Statements  
for the Year Ended 31 March 2025**

<b>INCOMING RESOURCES</b>	<b>31.3.25</b>	<b>31.3.24</b>
	<b>£</b>	<b>£</b>
<b>Voluntary income</b>		
Donations	2,166	235
<b>Activities for generating funds</b>		
Sale of goods	85	377
<b>Incoming resources from charitable activities</b>		
Grants	61,115	110,000
<b>Total incoming resources</b>	<b>63,366</b>	<b>110,612</b>
 <b>RESOURCES EXPENDED</b>		
 <b>Fundraising trading:</b>		
Cost of goods sold and other costs	-	2,526
 <b>Charitable activities</b>		
Wages and social security	44,958	41,240
Telephone	811	1,008
Office, postage, and stationery	3,651	4,042
Sessional worker	35,591	27,633
Barge running costs/Events	6,908	6,822
Shop expenses		2,243
Van expenses	3,784	3,886
 Professional fees	820	825
Independent examiners fees	225	225
<b>Total resources expended</b>	<b>96,749</b>	<b>90,450</b>
 <b>Net movement in funds</b>	<b>(33,383)</b>	<b>20,162</b>

**FRIENDS OF CATHJA**

England & Wales - Charity number 1084699

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# Accounts

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# Friends of Cathja

therapy through creativity

**Report of the Trustees and  
Unaudited Financial Statements For The Year Ended 31 March 2024  
for  
Friends of Cathja**

**REGISTERED CHARITY NUMBER: 1084699**

**Friends of Cathja**

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## Friends of Cathja

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#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1084699

##### Principal address

Rear of 20 Church Street  
Isleworth  
Middlesex  
TW7 6BG

##### Trustees

Dr A Bowden  
Mr.D Morris  
Mr.M.Grossfeld  
Ms.S.Cooper

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

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The trustees have given consideration to the risks by the charity and the main risk has been identified as the short-term nature of the various charitable grants which are received and which are vital for the financial viability of the charity. In view of this the trustees are aiming to build up the free reserves to a level which would at least provide some security to cover period when there is a shortfall in the receipt of charitable grants.

#### OBJECTIVES AND ACTIVITIES

##### Objects

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**Friends of Cathja**

**Report of the Trustees  
for the Year Ended 31 March 2024**

**Review of Activities**

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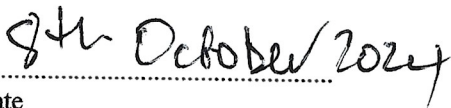
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**ON BEHALF OF THE BOARD:**



.....  
Trustee



.....  
Date

**Independent Examiner's Report to the Trustees**

I report on the accounts for the year ended 31 March 2024 set out on pages six to fourteen.

**Respective responsibilities of the trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied myself that the Charity is not subject to audit under Company Law and is eligible for independent examination, it is my responsibility to:

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

**Basis of the independent examiner's report**

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

**Independent examiner's statement**

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

Which gives me reasonable cause to believe that in, any material respect, the requirements:

- (1) to prepare accounts which accord with the accounting records, comply with the accounting requirements the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP FRS102) have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....  
Jasmin Aktar  
Small Works  
Vauxhall Bridge Road  
Victoria  
London SW1V 1TA

Date 8/10/2024

**Friends of Cathja**

**Statement of Financial Activities  
for the Year Ended 31 March 2024**

	Notes	Unrestricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
<b>INCOMING RESOURCES</b>				
<b>Incoming resources from generated funds</b>				
Voluntary income		235	235	397
Activities for generating funds	2	377	377	1,899
<b>Incoming resources from charitable activities</b>				
Provide Work Opportunities for people suffering with mental illness	3	110,000	110,000	90,333
<b>Total incoming resources</b>		<u>110,612</u>	<u>110,612</u>	<u>102,891</u>
<b>RESOURCES EXPENDED</b>				
<b>Cost of generating funds</b>				
Fundraising trading: cost of goods sold and other costs		215	215	635
<b>Charitable activities</b>				
Provide Work Opportunities for people suffering with mental illness		89,330	89,330	82,146
Governance costs		905	905	820
<b>Total resources expended</b>		<u>90,450</u>	<u>90,450</u>	<u>83,601</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<u>20,162</u>	<u>20,162</u>	<u>9,028</u>
<b>NET MOVEMENTS IN FUNDS</b>				
Total funds at 1 April 2023		<u>21,539</u>	<u>21,539</u>	<u>12,511</u>
<b>BALANCES CARRIED FORWARD</b>				
<b>Total funds at 31 March 2024</b>		<u>41,701</u>	<u>41,701</u>	<u>21,539</u>

The accompanying notes are an integral part of this Statement of Financial Activities. There were no recognised gains or losses other than that recorded above.

**Friends of Cathja**

**Balance Sheet  
As at 31 March 2024**


	Notes	31.03.24 Total funds £	31.03.23 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	-	-
<b>CURRENT ASSETS</b>			
Cash in hand		<u>42,702</u>	<u>32,523</u>
		<b>42,702</b>	<b>32,523</b>
<b>CREDITORS</b>			
Amounts falling due within one year	9	<u>(1,001)</u>	<u>(10,984)</u>
<b>NET CURRENT ASSETS</b>			
		<u>41,701</u>	<u>21,539</u>
<b>TOTAL NET ASSETS</b>			
		<u><b>41,701</b></u>	<u><b>21,539</b></u>
<b>REPRESENTED BY:</b>			
Unrestricted funds	11	<b>41,701</b>	<b>21,539</b>
<b>TOTAL FUNDS</b>			
		<u><b>41,701</b></u>	<u><b>21,539</b></u>

The Trustees consider that the company entitled to exemption from the requirement to have an audit under the provisions of Section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state affairs of the company as at 31 March 2023 and of its profit for the year in accordance with the requirements of section 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the board and were signed on its behalf on

  
 .....  
 Trustee *8th October 2024*

## Friends of Cathja

The notes form part of these financial statements

### Statement of Cash Flow for the Year Ended 31 March 2024

	31.03.24	31.03.23
	Total	Total
	funds	funds
	£	£
<b>NET CASH PROVIDED BY (USED BY)</b>		
<b>OPERATING ACTIVITIES</b>	<b>10,178</b>	<b>7,493</b>
Cash and cash equivalents at the Beginning of the reporting period	<u>32,523</u>	<u>25,030</u>
<b>Cash and cash equivalent at the</b> End of the reporting period	<b>42,701</b>	<b>32,523</b>
<b>Reconciliation of net cash flow income/(expenditure) to net from operating activities</b>		
<b>Net income for the reporting period</b> <b>(as per the statement of financial</b> <b>activities)</b>	<u>20,162</u>	<u>9,028</u>
Adjustment for Decrease/(increase) in debtors (Decrease)/increase in creditors	<u>(9,984)</u>	<u>(1,535)</u>
<b>Net cash provided by operating activities</b>	<u>10,178</u>	<u>7,493</u>
<b>Analysis of cash and cash equivalents</b>		
Cash at bank and in hand	42,701	32,523
<b>Total cash and cash equivalents</b>	<u>42,701</u>	<u>32,523</u>

## Friends of Cathja

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

The 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 Financial Reporting Standard applicable in the UK and Republic Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and the Charities Act 2011.

The charity is the parent undertaking of a small group and as such is not required to prepare group accounts. The financial statements therefore present information about the charity as an individual undertaking and not about its group.

##### 1.2 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

##### 1.3 Material prior years errors

No material prior year errors have been identified in the reporting period.

##### 1.4 Income recognition

Items of income are recognised and included in the Statement of Financial Activities (SoFA) when all the following criteria are met;

- the Charity has entitlement to the funds and resources;
- any performance conditions attached to the item of income has been met or fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably

There has been no offsetting of assets and liabilities, or income and expenditure, unless required or permitted by FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met. In the case of performance related grants, income is only recognised to the extent that the charity has provided the specific goods or services in accordance with the performance related conditions.

##### 1.5 Charitable expenditure and liabilities

Charitable expenditure includes all expenditure directly related to the objects of the charity. This includes support costs, which are the staffing and associated costs of supporting, monitoring and evaluating the work of the charity. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

###### 1.5.1 Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

###### 1.5.2 Governance and support costs

## Friends of Cathja

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

### 1.5.3 Deferred income

Deferred income has been included in the accounts in accordance with the period to which it relates to.

### 1.5.4 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

### 1.5.5 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

### 1.5.6 Basic financial instruments

The charity accounts for financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP, subsequent measurement is per paragraphs 11.7 to 11.9 FRS 102 SORP.

## 1.6 Assets

### 1.6.1 Investments

Fixed assets investments are stated at cost less impairment.

### 1.6.2 Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently, they are measured at the cash or other consideration expected to be received.

### 1.6.3 Cash and cash equivalents

Cash and cash equivalents are represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours,

### 1.6.4 Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Lighter barge	- 10% on cost
Motor vehicles	- 5% on cost

## 1.7 Funds

Funds held by the charity are either:

- Unrestricted general funds – these funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Restricted funds – these are funds that can be used for particular restricted purposes within the charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purposes.

## 2. ACTIVITIES FOR GENERATING FUNDS

	31.3.24	31.3.23
	£	£
Sale of Goods	<u>377</u>	<u>1,899</u>

## Friends of Cathja

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	31.3.24	31.3.23
	£	£
<b>Grants</b>		
Provide Work Opportunities for people suffering with mental illness.	<u>105,000</u>	<u>90,333</u>

Grants received, included in the above, are as follows:

London Borough of Hounslow		8,333
Connect Foundation	90,000	79,858
Transport For London	5,000	
Thriving Communities Hounslow	<u>15,000</u>	<u>10,000</u>
	<u>110,000</u>	<u>98,191</u>

#### 4. CHARITABLE ACTIVITIES COSTS

	Direct costs	Totals
	£	£
Provide Work Opportunities for people suffering with mental illness.	<u>89,330</u>	<u>89,330</u>

#### 5. GOVERNANCE COSTS

	31.3.24	31.3.23
	£	£
Independent examination /other	<u>905</u>	<u>820</u>

#### 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' expenses or remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023

#### 7. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and social security	<u>41,240</u>	<u>48,557</u>
	<u>41,240</u>	<u>48,557</u>

Friends of Cathja

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

8. TANGIBLE FIXED ASSETS

	Lighter Barge £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 April 2023	8,800	4,543	13,343
Additions	-	-	-
At 31 March 2024	<u>8,800</u>	<u>4,543</u>	<u>13,343</u>
<b>DEPRECIATION</b>			
At 1 April 2023	8,800	4,543	13,343
Charge for the year	-	-	-
At 31 March 2024	<u>8,800</u>	<u>4,543</u>	<u>13,343</u>
<b>NET BOOK VALUE</b>			
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Taxation and social security	151	134
Accruals. Grants Paid in Advance	850	10,850
	<u>1,001</u>	<u>10,984</u>

10. SUPPORT COSTS

	31.3.24	31.3.23
	£	£
Staff Costs	2,100	2,065
Governance Costs	905	820
Other Costs	601	579
	<u>3,606</u>	<u>3,464</u>

**Friends of Cathja**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**11. MOVEMENTS IN FUNDS**

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General funds	21,539	20,162	41,701
<b>TOTAL FUNDS</b>	<u>12,511</u>	<u>20,162</u>	<u>41,701</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Outgoing resources	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General funds	110,612	90,450	20,162
<b>TOTAL FUNDS</b>	<u>110,612</u>	<u>90,450</u>	<u>20,162</u>

**Friends of Cathja**

**Detailed statement of Financial Statements  
for the Year Ended 31 March 2024**

<b>INCOMING RESOURCES</b>	<b>31.3.24</b>	<b>31.3.23</b>
	<b>£</b>	<b>£</b>
<b>Voluntary income</b>		
Donations	235	397
<b>Activities for generating funds</b>		
Sale of goods	377	1,899
<b>Incoming resources from charitable activities</b>		
Grants	<u>110,000</u>	<u>90,333</u>
<b>Total incoming resources</b>	<b>110,612</b>	<b>92,629</b>
 <b>RESOURCES EXPENDED</b>		
<b>Fundraising trading:</b>		
Cost of goods sold and other costs	2,526	336
 <b>Charitable activities</b>		
Wages and social security	41,240	48,557
Telephone	1,008	1,285
Office, postage, and stationery	4,042	2,117
Sessional worker	27,633	22,286
Barge running costs/Events	6,822	4,409
Shop expenses	2,243	2,243
Van expenses	3,886	1,368
 Professional fees	 825	 800
Independent examiners fees	225	200
 <b>Total resources expended</b>	 <u>90,450</u>	 <u>83,601</u>
 <b>Net movement in funds</b>	 <u><u>20,162</u></u>	 <u><u>9,028</u></u>

**FRIENDS OF CATHJA**

England & Wales - Charity number 1084699

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements For The Year Ended 31 March 2022  
for  
Friends of Cathja**

**REGISTERED CHARITY NUMBER: 1084699**

## Friends of Cathja

### Contents of the Financial Statements for the Year Ended 31 March 2022

	Page
Report of the Trustees	3 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Statement of Cash Flow	8
Notes to the Financial Statements	9 to 13
Detailed Statement of Financial Activities	14

## Friends of Cathja

### Report of the Trustees for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1084699

##### Principal address

Rear of 20 Church Street  
Isleworth  
Middlesex  
TW7 6BG

##### Trustees

Dr A Bowden  
Mr.D Morris  
Mr.M.Grossfeld  
Ms.S.Cooper

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

##### Reserves policy and Risk management

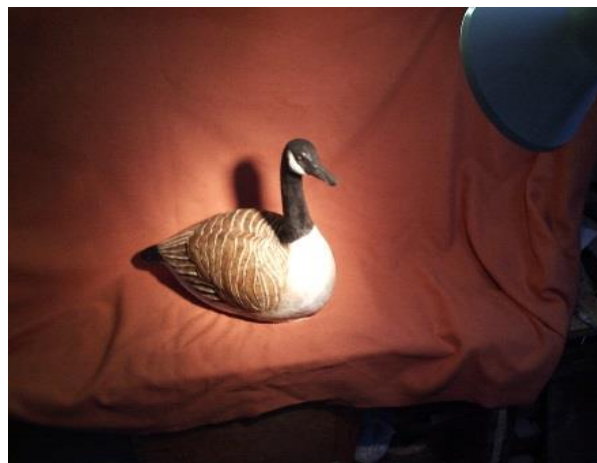
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have given consideration to the risks by the charity and the main risk has been identified as the short-term nature of the various charitable grants which are received and which are vital for the financial viability of the charity. In view of this the trustees are aiming to build up the free reserves to a level which would at least provide some security to cover period when there is a shortfall in the receipt of charitable grants.

#### OBJECTIVES AND ACTIVITIES

##### Objects

The objects of the Charity are to benefit the public by providing relief and rehabilitation for persons resident in the United Kingdom suffering or recovering from any form of mental illness by provision of opportunities for such persons to engage in therapeutic activities. The Charity is also empowered to disseminate information by any means on any related matters.



**Friends of Cathja**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**Review of Activities**

Friends of Cathja retains its attendee led ethic. The project offers regular participation in supported therapeutic creativity in the form of woodwork and art. Project hours are based around a workshop, Monday to Friday 10:00-3:30 offering structure and routine. Beyond that attendees determine their own outcomes, based on the understanding that the individual is most empowered by being in control of their own lives. As many decisions as possible are taken by workshop attendees, in relation to their work, the duration of attendance and the operation of the whole project. Current staff includes of two of the three permanent staff being people who joined the project as attendees.

The project continues to help attendees reduce their dependency on NHS services and move towards full re-integration in society. Continued to provide vital services for residents who suffer from mental health issues.

Friends of Cathja is supported by 3 charity shops, located in Walton, Shepperton and Bedfont. Two shops have operated for over 20 years and the shop in Bedfont opened in June 2021. The shops are managed by an area manager, Rose Connolly, a previous attendee of Cathja. All shops are supported by a volunteer base of about 40 volunteers from the local community from a wide background including neurodiverse.

**ON BEHALF OF THE BOARD:**

.....  
Trustee

.....  
Date

**Independent Examiner's Report to the Trustees**

I report on the accounts for the year ended 31 March 2022 set out on pages six to fourteen.

**Respective responsibilities of the trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied myself that the Charity is not subject to audit under Company Law and is eligible for independent examination, it is my responsibility to:

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

**Basis of the independent examiner's report**

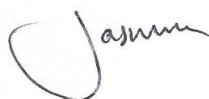
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or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

**Independent examiner's statement**

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

Which gives me reasonable cause to believe that in, any material respect, the requirements:

- (1) to prepare accounts which accord with the accounting records, comply with the accounting requirements the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP FRS102) have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....  
Jasmin Aktar  
Small Works  
Vauxhall Bridge Road  
Victoria  
London SW1V 1TA

Date

**Friends of Cathja**

**Statement of Financial Activities  
for the Year Ended 31 March 2022**

		<b>Unrestricted funds £</b>	<b>31.3.22 Total funds £</b>	31.3.21 Total funds £
<b>INCOMING RESOURCES</b>				
<b>Incoming resources from generated funds</b>				
Voluntary income		581	581	955
Activities for generating funds	2	4,119	4,119	2,989
<b>Incoming resources from charitable activities</b>				
Provide Work Opportunities for people suffering with mental illness	3	98,191	98,191	119,043
<b>Total incoming resources</b>		<b>102,891</b>	<b>102,891</b>	122,987
<b>RESOURCES EXPENDED</b>				
<b>Cost of generating funds</b>				
Fundraising trading: cost of goods sold and other costs		800	800	690
<b>Charitable activities</b>				
Provide Work Opportunities for people suffering with mental illness		118,632	118,632	121,413
Governance costs		700	700	700
<b>Total resources expended</b>		<b>120,132</b>	<b>120,132</b>	122,803
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>(17,241)</b>	<b>(17,241)</b>	184
<b>NET MOVEMENTS IN FUNDS</b>		<b>(17,241)</b>	<b>(17,241)</b>	184
Total funds at 1 April 2021		<b>29,752</b>	<b>29,752</b>	29,568
<b>BALANCES CARRIED FORWARD</b>				
<b>Total funds at 31 March 2022</b>		<b>12,511</b>	<b>12,511</b>	29,752

The accompanying notes are an integral part of this Statement of Financial Activities. There were no recognised gains or losses other than that recorded above.

## Friends of Cathja

### Balance Sheet As at 31 March 2022

	Notes	31.03.22 <b>Total funds £</b>	31.03.21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	-	-
<b>CURRENT ASSETS</b>			
Cash in hand		<u>25,030</u>	<u>48,420</u>
		<b>25,030</b>	48,420
<b>CREDITORS</b>			
Amounts falling due within one year	9	<u>(12,519)</u>	<u>(18,668)</u>
<b>NET CURRENT ASSETS</b>		<u><b>12,511</b></u>	<u>29,752</u>
<b>TOTAL NET ASSETS</b>		<u><b>12,511</b></u>	<u>29,752</u>
<b>REPRESENTED BY:</b>			
Unrestricted funds	11	<u><b>12,511</b></u>	<u>29,752</u>
<b>TOTAL FUNDS</b>		<u><b>12,511</b></u>	<u>29,752</u>

The Trustees consider that the company entitled to exemption from the requirement to have an audit under the provisions of Section 477 of the Companies Act 2006 (“the Act”) and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state affairs of the company as at 31 March 2019 and of its profit for the year in accordance with the requirements of section 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the board and were signed on its behalf on

.....  
Trustee

## Friends of Cathja

The notes form part of these financial statements

### Statement of Cash Flow for the Year Ended 31 March 2022

	<b>31.03.22</b>	31.03.21
	<b>Total</b>	Total
	<b>funds</b>	funds
	<b>£</b>	£
<b>NET CASH PROVIDED BY (USED BY)</b>		
<b>OPERATING ACTIVITIES</b>	<b>(23,390)</b>	8,623
Cash and cash equivalents at the Beginning of the reporting period	<u>48,420</u>	<u>39,767</u>
<b>Cash and cash equivalent at the</b> End of the reporting period	<b>25,030</b>	48,420
<b>Reconciliation of net cash flow income/(expenditure) to net from operating activities</b>		
<b>Net income for the reporting period</b> <b>(as per the statement of financial</b> <b>activities)</b>	<u>(17,241)</u>	<u>184</u>
Adjustment for Decrease/(increase) in debtors (Decrease)/increase in creditors	<b>(6,149)</b>	8,439
<b>Net cash provided by operating activities</b>	<u><b>(23,390)</b></u>	<u>8,623</u>
<b>Analysis of cash and cash equivalents</b>		
Cash at bank and in hand	<b>25,030</b>	48,420
<b>Total cash and cash equivalents</b>	<u><b>25,030</b></u>	<u>48,420</u>

**Notes to the Financial Statements  
for the Year Ended 31 March 2022**

**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

The 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 Financial Reporting Standard applicable in the UK and Republic Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and the Charities Act 2011.

The charity is the parent undertaking of a small group and as such is not required to prepare group accounts. The financial statements therefore present information about the charity as an individual undertaking and not about its group.

**1.2 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period.

**1.3 Material prior years errors**

No material prior year errors have been identified in the reporting period.

**1.4 Income recognition**

Items of income are recognised and included in the Statement of Financial Activities (SoFA) when all the following criteria are met;

- the Charity has entitlement to the funds and resources;
- any performance conditions attached to the item of income has been met or fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably

There has been no offsetting of assets and liabilities, or income and expenditure, unless required or permitted by FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met. In the case of performance related grants, income is only recognised to the extent that the charity has provided the specific goods or services in accordance with the performance related conditions.

**1.5 Charitable expenditure and liabilities**

Charitable expenditure includes all expenditure directly related to the objects of the charity. This includes support costs, which are the staffing and associated costs of supporting, monitoring and evaluating the work of the charity. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**1.5.1 Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**1.5.2 Governance and support costs**

## Friends of Cathja

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

### 1.5.3 Deferred income

Deferred income has been included in the accounts in accordance with the period to which it relates to.

### 1.5.4 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

### 1.5.5 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

### 1.5.6 Basic financial instruments

The charity accounts for financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP, subsequent measurement is per paragraphs 11.7 to 11.9 FRS 102 SORP.

## 1.6 Assets

### 1.6.1 Investments

Fixed assets investments are stated at cost less impairment.

### 1.6.2 Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently, they are measured at the cash or other consideration expected to be received.

### 1.6.3 Cash and cash equivalents

Cash and cash equivalents are represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours,

### 1.6.4 Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Lighter barge	- 10% on cost
Motor vehicles	- 5% on cost

## 1.7 Funds

Funds held by the charity are either:

- Unrestricted general funds – these funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Restricted funds – these are funds that can be used for particular restricted purposes within the charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purposes.

## 2. ACTIVITIES FOR GENERATING FUNDS

	<b>31.3.22</b>	31.3.21
	<b>£</b>	£
Sale of Goods	<b><u>4,119</u></b>	<u>2,989</u>

**Friends of Cathja**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	<b>31.3.22</b>	31.3.21
<b>Grants</b>	<b>£</b>	<b>£</b>
Provide Work Opportunities for people suffering with mental illness.	<b>98,191</b>	119,043
	<b>98,191</b>	119,043

Grants received, included in the above, are as follows:

Wates Foundation	7,000	
Hounslow Help Your Self		17,500
London Borough of Hounslow	19,506	15,000
Brentford Together (Big Lottery)	21,685	25,563
Connect Foundation	40,000	30,000
HMRC Furlough Grants		22,980
Thriving Communities Hounslow	10,000	10,000
	<b>98,191</b>	119,043

**4. CHARITABLE ACTIVITIES COSTS**

	<b>Direct costs</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>
Provide Work Opportunities for people suffering with mental illness.	<b>98,191</b>	<b>119,043</b>
	<b>98,191</b>	<b>119,043</b>

**5. GOVERNANCE COSTS**

	<b>31.3.22</b>	31.3.21
	<b>£</b>	<b>£</b>
Independent examination and accountancy	<b>800</b>	800
	<b>800</b>	800

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' expenses or remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**7. STAFF COSTS**

	<b>31.3.22</b>	31.3.21
	<b>£</b>	<b>£</b>
Wages and social security	<b>55,826</b>	56,244
	<b>55,826</b>	56,244

**Friends of Cathja**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**8. TANGIBLE FIXED ASSETS**

	<b>Lighter Barge £</b>	<b>Motor vehicles £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 April 2021	8,800	4,543	13,343
Additions	-	-	-
At 31 March 2022	8,800	4,543	13,343
<b>DEPRECIATION</b>			
At 1 April 2021	8,800	4,543	13,343
Charge for the year	-	-	-
At 31 March 2022	8,800	4,543	13,343
<b>NET BOOK VALUE</b>			
At 31 March 2022	-	-	-
At 31 March 2021	-	-	-

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Taxation and social security	687	1,085
Accruals, Grants Paid in Advance	11,832	17,583
	12,519	18,668

**10. SUPPORT COSTS**

	31.3.22	31.3.21
	£	£
Staff Costs	2,261	2,218
Governance Costs	700	700
Other Costs	760	740
	3,721	3,658

**Friends of Cathja**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**11. MOVEMENTS IN FUNDS**

	<b>At 1.4.21</b>	<b>Net movement in funds</b>	<b>At 31.3.22</b>
	£	£	£
<b>Unrestricted funds</b>			
General funds	<u>29,752</u>	<u>(17,241)</u>	<u>12,511</u>
<b>TOTAL FUNDS</b>	<u><u>29,752</u></u>	<u><u>(17,241)</u></u>	<u><u>12,511</u></u>

Net movement in funds, included in the above are as follows:

	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Movement in funds</b>
	£	£	£
<b>Unrestricted funds</b>			
General funds	<u>102,891</u>	<u>120,132</u>	<u>(17,241)</u>
<b>TOTAL FUNDS</b>	<u><u>102,891</u></u>	<u><u>120,132</u></u>	<u><u>(17,241)</u></u>

**Friends of Cathja**

**Detailed statement of Financial Statements  
for the Year Ended 31 March 2022**

	<b>31.3.22</b>	31.3.21
<b>INCOMING RESOURCES</b>	<b>£</b>	<b>£</b>
<b>Voluntary income</b>		
Donations	<b>581</b>	955
<b>Activities for generating funds</b>		
Sale of goods	<b>4,119</b>	2,989
<b>Incoming resources from charitable activities</b>		
Grants	<b>98,191</b>	119,043
<b>Total incoming resources</b>	<b>102,891</b>	122,987
 <b>RESOURCES EXPENDED</b>		
<b>Fundraising trading:</b>		
Cost of goods sold and other costs	<b>1,618</b>	600
 <b>Charitable activities</b>		
Wages and social security	<b>55,826</b>	56,244
Telephone	<b>503</b>	1,609
Office, postage, and stationery	<b>2,827</b>	1,315
Sessional worker	<b>39,977</b>	28,206
Barge running costs	<b>1,052</b>	9,802
Shop expenses	<b>10,096</b>	21,052
Van expenses	<b>2,563</b>	2,282
Staff Costs	<b>4,000</b>	
Bank charges		3
Professional fees	<b>1,470</b>	1,400
Independent examiners fees	<b>200</b>	200
<b>Total resources expended</b>	<b>120,132</b>	122,803
<b>Net movement in funds</b>	<b>{17,241}</b>	184

## **Friends of Cathja**

**FRIENDS OF CATHJA**

England & Wales - Charity number 1084699

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements For The Year Ended 31 March 2021  
for  
Friends of Cathja**

**REGISTERED CHARITY NUMBER: 1084699**

## Friends of Cathja

### Contents of the Financial Statements for the Year Ended 31 March 2021

	Page
Report of the Trustees	3 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Statement of Cash Flow	8
Notes to the Financial Statements	9 to 13
Detailed Statement of Financial Activities	14

## Friends of Cathja

### Report of the Trustees for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1084699

##### Principal address

Rear of 20 Church Street  
Isleworth  
Middlesex  
TW7 6BG

##### Trustees

Dr A Bowden  
Mr.D Morris  
Mr.M.Grossfeld  
Ms.S.Cooper

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

##### Reserves policy and Risk management

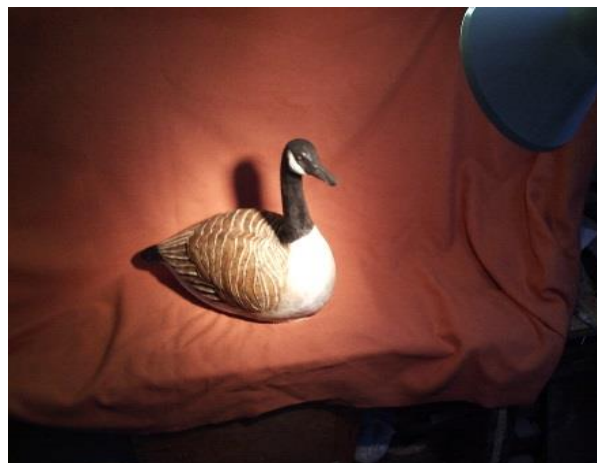
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have given consideration to the risks by the charity and the main risk has been identified as the short-term nature of the various charitable grants which are received and which are vital for the financial viability of the charity. In view of this the trustees are aiming to build up the free reserves to a level which would at least provide some security to cover period when there is a shortfall in the receipt of charitable grants.

#### OBJECTIVES AND ACTIVITIES

##### Objects

The objects of the Charity are to benefit the public by providing relief and rehabilitation for persons resident in the United Kingdom suffering or recovering from any form of mental illness by provision of opportunities for such persons to engage in therapeutic activities. The Charity is also empowered to disseminate information by any means on any related matters.



**Friends of Cathja**

**Report of the Trustees  
for the Year Ended 31 March 2021**

**Review of Activities**

Friends of Cathja retains its attendee led ethic. The project offers regular participation in supported therapeutic creativity in the form of woodwork and art. Project hours are based around a workshop, Monday to Friday 10:00-3:30 offering structure and routine. Beyond that attendees determine their own outcomes, based on the understanding that the individual is most empowered by being in control of their own lives. As many decisions as possible are taken by workshop attendees, in relation to their work, the duration of attendance and the operation of the whole project. Current staff includes of two of the three permanent staff being people who joined the project as attendees.

The project continues to help attendees reduce their dependency on NHS services and move towards full re-integration in society. Continued to provide vital services for residents who suffer from mental health issues.

In June 2019, we opened a new shop in Isleworth, that traded successfully till February 2020, when it closed because the developer began work. The Catja provision closed in March with the lockdown, but attendees were supported in July 2020, under appropriate safety measures and continue to offer emotional and practical support.

**ON BEHALF OF THE BOARD:**

.....  
Trustee

.....  
Date

**Independent Examiner's Report to the Trustees**

I report on the accounts for the year ended 31 March 2021 set out on pages six to fourteen.

**Respective responsibilities of the trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied myself that the Charity is not subject to audit under Company Law and is eligible for independent examination, it is my responsibility to:

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

**Basis of the independent examiner's report**

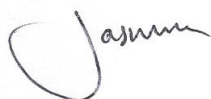
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or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

**Independent examiner's statement**

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

Which gives me reasonable cause to believe that in, any material respect, the requirements:

- (1) to prepare accounts which accord with the accounting records, comply with the accounting requirements the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP FRS102) have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....  
Jasmin Aktar  
Small Works  
Vauxhall Bridge Road  
Victoria  
London SW1V 1TA

Date

**Friends of Cathja**

**Statement of Financial Activities  
for the Year Ended 31 March 2021**

		<b>Unrestricted funds £</b>	<b>31.3.21 Total funds £</b>	31.3.20 Total funds £
<b>INCOMING RESOURCES</b>				
<b>Incoming resources from generated funds</b>				
Voluntary income		955	955	1,172
Activities for generating funds	2	2,989	2,989	16,370
<b>Incoming resources from charitable activities</b>				
Provide Work Opportunities for people suffering with mental illness	3	119,043	119,043	117,043
<b>Total incoming resources</b>		<u>122,987</u>	<u>122,987</u>	<u>100,522</u>
<b>RESOURCES EXPENDED</b>				
<b>Cost of generating funds</b>				
Fundraising trading: cost of goods sold and other costs		690	690	1,016
<b>Charitable activities</b>				
Provide Work Opportunities for people suffering with mental illness		121,413	121,413	93,081
Governance costs		700	700	700
<b>Total resources expended</b>		<u>122,803</u>	<u>122,803</u>	<u>94,797</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<u>184</u>	<u>184</u>	<u>5,725</u>
<b>NET MOVEMENTS IN FUNDS</b>		<u>184</u>	<u>184</u>	<u>5,725</u>
Total funds at 1 April 2020		<u>29,568</u>	<u>29,568</u>	<u>23,843</u>
<b>BALANCES CARRIED FORWARD</b>				
<b>Total funds at 31 March 2021</b>		<u>29,752</u>	<u>29,752</u>	<u>29,568</u>

The accompanying notes are an integral part of this Statement of Financial Activities. There were no recognised gains or losses other than that recorded above.

## Friends of Cathja

### Balance Sheet As at 31 March 2021

	Notes	31.03.21 <b>Total funds £</b>	31.03.20 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	-	-
<b>CURRENT ASSETS</b>			
Cash in hand		<u>48,420</u>	<u>39,797</u>
		<b>48,420</b>	<b>39,797</b>
<b>CREDITORS</b>			
Amounts falling due within one year	9	<u>(18,668)</u>	<u>(10,229)</u>
<b>NET CURRENT ASSETS</b>		<u><b>29,752</b></u>	<u><b>29,5683</b></u>
<b>TOTAL NET ASSETS</b>		<u><b>29,752</b></u>	<u><b>29,568</b></u>
<b>REPRESENTED BY:</b>			
Unrestricted funds	11	<u><b>29,752</b></u>	<u><b>29,568</b></u>
<b>TOTAL FUNDS</b>		<u><b>29,752</b></u>	<u><b>29,568</b></u>

The Trustees consider that the company entitled to exemption from the requirement to have an audit under the provisions of Section 477 of the Companies Act 2006 (“the Act”) and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state affairs of the company as at 31 March 2019 and of its profit for the year in accordance with the requirements of section 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the board and were signed on its behalf on

.....  
Trustee

## Friends of Cathja

The notes form part of these financial statements

### Statement of Cash Flow for the Year Ended 31 March 2021

	<b>31.03.21</b>	31.03.20
	<b>Total</b>	Total
	<b>funds</b>	funds
	<b>£</b>	£
<b>NET CASH PROVIDED BY (USED BY)</b>		
<b>OPERATING ACTIVITIES</b>	<b>8,623</b>	14,033
Cash and cash equivalents at the Beginning of the reporting period	<u>39,797</u>	<u>25,764</u>
<b>Cash and cash equivalent at the</b> End of the reporting period	<b>48,420</b>	39,797
<b>Reconciliation of net cash flow income/(expenditure) to net from operating activities</b>		
<b>Net income for the reporting period</b> <b>(as per the statement of financial</b> <b>activities)</b>	<u>184</u>	<u>5,725</u>
Adjustment for Decrease/(increase) in debtors (Decrease)/increase in creditors	<b>8,439</b>	8,308
<b>Net cash provided by operating activities</b>	<u><b>8,623</b></u>	<u>14,033</u>
<b>Analysis of cash and cash equivalents</b>		
Cash at bank and in hand	<b>48,420</b>	39,797
<b>Total cash and cash equivalents</b>	<u><b>48,420</b></u>	<u>39,797</u>

**Notes to the Financial Statements  
for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

The 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 Financial Reporting Standard applicable in the UK and Republic Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and the Charities Act 2011.

The charity is the parent undertaking of a small group and as such is not required to prepare group accounts. The financial statements therefore present information about the charity as an individual undertaking and not about its group.

**1.2 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period.

**1.3 Material prior years errors**

No material prior year errors have been identified in the reporting period.

**1.4 Income recognition**

Items of income are recognised and included in the Statement of Financial Activities (SoFA) when all the following criteria are met;

- the Charity has entitlement to the funds and resources;
- any performance conditions attached to the item of income has been met or fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably

There has been no offsetting of assets and liabilities, or income and expenditure, unless required or permitted by FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met. In the case of performance related grants, income is only recognised to the extent that the charity has provided the specific goods or services in accordance with the performance related conditions.

**1.5 Charitable expenditure and liabilities**

Charitable expenditure includes all expenditure directly related to the objects of the charity. This includes support costs, which are the staffing and associated costs of supporting, monitoring and evaluating the work of the charity. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**1.5.1 Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**1.5.2 Governance and support costs**

## Friends of Cathja

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

### 1.5.3 Deferred income

Deferred income has been included in the accounts in accordance with the period to which it relates to.

### 1.5.4 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

### 1.5.5 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

### 1.5.6 Basic financial instruments

The charity accounts for financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP, subsequent measurement is per paragraphs 11.7 to 11.9 FRS 102 SORP.

## 1.6 Assets

### 1.6.1 Investments

Fixed assets investments are stated at cost less impairment.

### 1.6.2 Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently, they are measured at the cash or other consideration expected to be received.

### 1.6.3 Cash and cash equivalents

Cash and cash equivalents are represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours,

### 1.6.4 Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Lighter barge	- 10% on cost
Motor vehicles	- 5% on cost

## 1.7 Funds

Funds held by the charity are either:

- Unrestricted general funds – these funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Restricted funds – these are funds that can be used for particular restricted purposes within the charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purposes.

## 2. ACTIVITIES FOR GENERATING FUNDS

	<b>31.3.21</b>	31.3.20
	<u>£</u>	<u>£</u>
Sale of Goods	<u><b>2,989</b></u>	<u>16,370</u>

**Friends of Cathja**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	<b>31.3.21</b>	31.3.20
	£	£
<b>Grants</b>		
Provide Work Opportunities for people suffering with mental illness.	<b>119,043</b>	82,980

Grants received, included in the above, are as follows:

Hounslow Help Your Self	17,500	
London Borough of Hounslow	15,000	15,000
Brentford Together (Big Lottery)	23,563	31,101
Connect Foundation	30,000	36,879
HMRC Furlough Grants	22,980	
Thriving Communities Hounslow	<b>10,000</b>	
	<b>119,043</b>	82,980

**4. CHARITABLE ACTIVITIES COSTS**

	<b>Direct costs</b>	<b>Totals</b>
	£	£
Provide Work Opportunities for people suffering with mental illness.	<b>119,043</b>	<b>119,043</b>

**5. GOVERNANCE COSTS**

	<b>31.3.21</b>	31.3.20
	£	£
Independent examination and accountancy	<b>800</b>	750

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' expenses or remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**7. STAFF COSTS**

	<b>31.3.21</b>	31.3.20
	£	£
Wages and social security	<b>56,244</b>	56,156
	<b>56,244</b>	56,156

**Friends of Cathja**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**8. TANGIBLE FIXED ASSETS**

	<b>Lighter Barge £</b>	<b>Motor vehicles £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 April 2020	8,800	4,543	13,343
Additions	-	-	-
At 31 March 2021	8,800	4,543	13,343
 <b>DEPRECIATION</b>			
At 1 April 2020	8,800	4,543	13,343
Charge for the year	-	-	-
At 31 March 2021	8,800	4,543	13,343
 <b>NET BOOK VALUE</b>			
At 31 March 2021	-	-	-
At 31 March 2020	-	-	-

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.21</b>	31.3.20
	£	£
Taxation and social security	1,085	1,078
Accruals, Grants Paid in Advance	17,583	9,151
	<b>18,668</b>	<b>10,229</b>

**10. SUPPORT COSTS**

	<b>31.3.21</b>	31.3.20
	£	£
Staff Costs	2,218	2,098
Governance Costs	700	700
Other Costs	740	633
	<b>3,658</b>	<b>3,431</b>

**Friends of Cathja**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**11. MOVEMENTS IN FUNDS**

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General funds	<u>29,568</u>	<u>184</u>	<u>29,752</u>
<b>TOTAL FUNDS</b>	<u><u>29,568</u></u>	<u><u>184</u></u>	<u><u>29,752</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Outgoing resources	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General funds	<u>122,987</u>	<u>122,803</u>	<u>184</u>
<b>TOTAL FUNDS</b>	<u><u>122,987</u></u>	<u><u>122,803</u></u>	<u><u>184</u></u>

**Friends of Cathja**

**Detailed statement of Financial Statements  
for the Year Ended 31 March 2021**

	<b>31.3.21</b>	31.3.20
<b>INCOMING RESOURCES</b>	<b>£</b>	<b>£</b>
<b>Voluntary income</b>		
Donations	<b>955</b>	1,172
<b>Activities for generating funds</b>		
Sale of goods	<b>2,989</b>	16,370
<b>Incoming resources from charitable activities</b>		
Grants	<b>119,043</b>	82,980
<b>Total incoming resources</b>	<b>122,987</b>	100,522
<b>RESOURCES EXPENDED</b>		
<b>Fundraising trading:</b>		
Cost of goods sold and other costs	<b>690</b>	1,016
<b>Charitable activities</b>		
Wages and social security	<b>56,244</b>	56,156
Telephone	<b>1,609</b>	1,658
Office, postage, and stationery	<b>1,315</b>	605
Sessional worker	<b>28,206</b>	23,483
Barge running costs	<b>9,802</b>	826
Shop expenses	<b>21,052</b>	6,207
Van expenses	<b>2,282</b>	2,686
Bank charges	<b>3</b>	120
Professional fees	<b>1,400</b>	1,840
Independent examiners fees	<b>200</b>	200
<b>Total resources expended</b>	<b>122,803</b>	94,797
<b>Net movement in funds</b>	<b>184</b>	5,725

## **Friends of Cathja**