



**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

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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

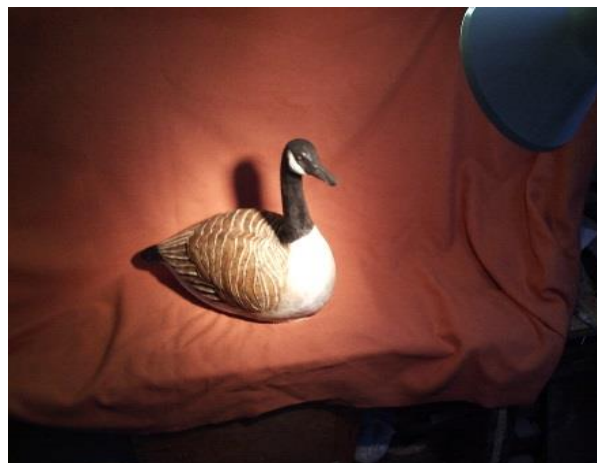
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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 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 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

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Statement of Financial Activities for the Year Ended 31 March 2021

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

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.

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Balance Sheet As at 31 March 2021

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

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Trustee

Friends of Cathja

The notes form part of these financial statements

Statement of Cash Flow for the Year Ended 31 March 2021

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

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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

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

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

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

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

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	<u>10,000</u>	
	<u>119,043</u>	<u>82,980</u>

4. CHARITABLE ACTIVITIES COSTS

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

5. GOVERNANCE COSTS

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

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

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

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

8. TANGIBLE FIXED ASSETS

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

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

10. SUPPORT COSTS

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

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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
	£	£	£
Unrestricted funds			
General funds	<u>29,568</u>	<u>184</u>	<u>29,752</u>
TOTAL FUNDS	<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
	£	£	£
Unrestricted funds			
General funds	<u>122,987</u>	<u>122,803</u>	<u>184</u>
TOTAL FUNDS	<u><u>122,987</u></u>	<u><u>122,803</u></u>	<u><u>184</u></u>

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

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

