



# THEODORA CHILDREN'S CHARITY

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ANNUAL REPORT AND  
FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER  
2021

## Trustees

Andre Poulie (Founder; Chair)  
Jan Poulie (Founder; Vice Chair)  
Arpad Busson  
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Ian Kelly  
Philip Nelson  
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## Registered Office

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## Independent Examiner

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# THANK YOU FROM OUR CHAIR

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ANDRÉ POULIE



Our mission is to help children living with illness, disability and serious health challenges feel better using the proven power of a visit from the Theodora Giggle Doctors. We know from parents the difference a visit can make to a child to help them cope with feeling isolated and anxious, especially during the continuing restrictions of 2021.

This clear purpose on improving life for children and their families has been at the centre of our work for 26 years, and especially during the continuing impact of the pandemic. By maintaining our close collaboration with the NHS teams', we were invited to return to in-person Giggle Doctor visits in 7 hospital's. The welcome back that we received from children, families, doctors and nurses was heart-warming, and just seeing Giggle Doctors walking onto the ward raised everyone's spirits. We will continue to work in collaboration with programme partners to return to hospital in person visits where we can, and continue, to offer our Virtual Visits and Giggle-a-Grams to all hospitals and specialist care centres across the UK.

The success of the Giggle Doctor Digital Virtual Visits Programme meant that in 2021 131 children were able to have fun and laughter shared with them wherever they were and watch pre-recorded Giggle-a-Gram for special events such as birthdays, leaving hospital and 'ringing the bell' at the end of treatment .

We look forward to continuing to work with NHS Health Play Specialists and clinical teams to return to more in-person visits, and sharing on line, to make that vital connection for a child to enjoy, and helping to improve their mental, physical and emotional wellbeing.

As always our small charity office team and Board of Trustees have remained committed and creative and, along with our professional artists, have enabled us to meet our mission to reach as many children as we can.

Of course, none of this would be possible without our loyal supporters. My greatest thanks to the many people and organisations who have supported us through this demanding year. You helped us touch the life of a child and family when they needed us the most with the special joy, fun and laughter only a Giggle Doctor can bring.

With all best wishes,

**ANDRÉ POULIE**

Founder and Chair of the  
Board of Trustees of Theodora  
Children's Charity





# TRUSTEES REPORT

When Covid-19 hit in early 2020 we didn't imagine that a year later we would still be working remotely, that lockdown would continue to mean that children already isolated by illness could only have 1 hospital visitor and that everyone surrounding them had to wear PPE. At a time when fun and laughter was needed the most we couldn't be there in person, and we all felt their sadness.

2021 has been a year of adapting and rebuilding the Giggle Doctor visiting Programme and our relationships with our hospital partners and our supporters.

The immediate response in 2020 had been to focus on how to continue to support children and families and our new Giggle Doctor Digital Programme was created. Throughout 2021, with the success of the Digital Programme, Virtual Visits and Giggle-a-Grams continued to develop and grow with adapted visits for 131 children staying in hospital or recovering at home.

Through our strong partnerships with NHS teams we returned to 7 children's hospitals in 2021, as restrictions began to relax towards the end of the year. We focussed on adapting Giggle Doctor in hospital visits to be as Covid-19 safe as possible with strict protocols on testing, reporting and infection control to ensure the safety of everyone involved. The response we received on our return showed how highly everyone values the Giggle Doctors, and the way we have a positive experience for a sick child.



# TRUSTEES REPORT

As reflected in our Statement of Accounts we experienced a downturn in the income we were able to raise. As a health charity we do not receive any income from the NHS or statutory services and, like many charities, the opportunities to raise funds was severely restricted by the pandemic. In 2020 we had benefitted from Government support schemes and some major donors. During 2021 our fundraising team focused on raising funds to enable us to return to hospitals, and grow the Virtual Visit programme. Although we successfully used digital fundraising and E-News mailings to share progress with supporters we saw a drop in response to our requests for support.



Additionally, the Board of Trustees made difficult decisions around redundancy, furloughing staff and pausing recruitment into vacancies throughout the spring and summer. We were delighted when later in the year we were able to return to the office and then welcome a new Fundraising and Communications Manager and Senior Finance officer to the team.

Moving into 2022 we are beginning to see an opening up of opportunities for more in person interactions both for Giggle Doctor visits and fundraising partnerships. We will take forward our learning and flexible approach from the last 2 years and are committed to making it possible for many more children and families to experience the joy, fun and laughter that only a Giggle Doctor visit can bring.



# OUR IMPACT REPORT

We launched a new Impact Report format which highlights the many different ways in which our Giggle Doctors impact the lives of children and young people. We celebrated being able to visit children in hospital again after successive Covid-19 lockdowns as well as reaching many more children through Virtual Visits and Giggle-a-Grams. An emphasis on Junior Giggle Doctors and a new review of academic literature related to our work also showed the importance of Giggle Doctor training grounded in internationally recognised research. **Click below to read the full report.**



We have shared our Impact report for 2021 on the website and, despite the ongoing challenges, are pleased that 1,050 children were able to have a bedside visit while in hospital. As we continue to return to more hospitals the benefits for children and families will increase, adding to our Virtual Visits.

100% of parents said they **would book a Virtual Visit or Giggle-a-Gram again**

1050 children visited in hospital

131 Virtual Visits and Giggle-a-Grams

100% of parents said that **their child's experience of hospital had been improved**, with 78% saying it had been made '**much better**'



“

Charlie's face lights up when he sees the Giggle Doctors, and you can see he forgets for a while that he's having treatment. Having gone so long where the Giggle Doctors weren't on the wards, they make so much effort with every child in the hospital (and adults) and bring so many smiles to faces.

- Charlie's mum

”



Virtual Visits and Giggle-a-Grams have helped us reach children in need of play no matter where they are. We're proud to be working alongside our NHS partners to support children's mental health and wellbeing.

# HOW WE RAISE FUNDS

The commitment of our supporters for the work that we do allows us to bring our Giggle Doctors to children during, and beyond, the worst health challenge they and their family could face. Our thanks go to everyone who supported us this year, we couldn't have brought fun and laughter to children without you. Donations from charitable trusts, foundations and other grant makers continue to be vital and we are grateful to all who continue to support our work. Thank you also to the Rotary Club of Bradford, the Sussex Community Foundation and corporate sponsors Hugh James law firm and Equifax UK.

Our particular thanks go to everyone who donated during the annual Big Give campaign and those who contributed as our Champion and Pledge funders who together helped us raise a fantastic £63,100.



Through 2021 the continued restrictions had a negative effect on our ability to raise funds, reducing our options to engage with supporters through events such as the London Marathon. In response we increased our social media presence

Our fundraising team worked extremely hard to engage and build positive relationships with all of our stakeholders. We are not funded by the NHS or other public sector organisations, this means that we must be creative and flexible in our approach to raising the funds we need for the work we do, aiming to be diverse and collaborative in our approach.

The Board are keen to lend their support to our dedicated team with the drive to both raise the visibility of the charity, our work and its impact and deliver on our fundraising ambitions. There is agreement to the appointment of Honorary Patrons and Ambassadors who can appear in media and profile raising campaigns and give support to fundraising events. We will also look to identify a Young Ambassador, who may have benefitted from a Giggle Doctor visit. All of which is part of a broader strategic initiative to engage volunteers in a wide range of opportunities to support the charity.

## Protecting our Supporters

Theodora Children's Charity is registered with the Fundraising Regulator and is committed to upholding the Fundraising Code of Practice. We manage supporter data in accordance with GDPR and ensure we only contact people who have agreed to hear from us. We do not ask anyone who appears to be vulnerable to commit to giving.





In response to the continuing economic and global uncertainty in 2022 we propose to:



- 1 Focus on working with all of our programme partners to return to in person Giggle Doctor visits in parallel with growing both in person and virtual visits
- 2 Develop and implement a strategic fundraising and communications strategy, including improving the ways we share our work and producing high quality video and graphic messages that demonstrate our impact.
- 3 Invest in key positions to increase the Fundraising Team to maximise the potential of gaining sustainable year on year funding.

# LOOKING FORWARD TO 2022

As we move into what we hope is a less challenging year our focus is on our collaborative partnership working with NHS teams, and the return of the Giggle Doctor hospital programme with children and families. To achieve this, we will be restarting the 2nd year of training for the Junior Giggle Doctors to enable them to make independent hospital visits, which was suspended in 2020. This is a key priority and will need dedicated funding and the skills of our Artistic Coordinators to achieve. We are also supporting the Senior Giggle Doctors as they return to hospitals and a new way of working and developing everyone's skills for Virtual Visits and Giggle-a-Grams.

None of this will be possible without the strengthening of our relationships with Individuals, Trusts or Company sponsors. Their commitment and support for our Giggle Doctor programmes means a child living with illness, disability and serious health challenges can feel better – using the proven power of giggling. We have taken the learning from our digital fundraising to make improvements to our social media to allow more people to hear, and see, our amazing work and decide to donate.

2022 will also see the launch of the new Theodora UK website with user friendly, design and navigation content, and ways to donate more easily.

The work of everyone at the charity will be directed towards strengthening our financial sustainability and growing both our in-person and digital visits.

We look forward to embracing all opportunities to reconnect with supporters and introductions to new partners to share the amazing work we do.







**THEODORA**  
Children's Charity  
Much more than Laughter



# FINANCIAL REPORT



Like many other charities we have faced considerable uncertainty this year on our ability to raise funding and provision of our Giggle Doctor programme.

In 2020 we had benefitted from a number of Covid-19 related funding grants and the Government furlough and support schemes. While this gave us a positive start to 2021 it soon became apparent that, despite a successful Big Give campaign and donations from our loyal supporters and corporate donors, our projected income would be challenging to achieve.



In addition, re-starting the in-person Giggle Doctor hospital visiting was proving to be very slow. Early in March 2020 hospitals suspended our visits as the full impact of the Pandemic began to be felt. We talked to our NHS partners about how we could still support children, and NHS teams, even though we were not there in person. They told us that children continued to need play and interaction, and more distraction, under the restrictions. These conversations were important when we came to develop the Giggle Doctor Virtual Visits Programme and all of these digital services will continue. Not only do they bridge the gap until we can return fully to hospital visiting but have become integral to the delivery of our mission and we will continue to expand to more children and more locations.

Significantly less income than anticipated under the continuing restrictions meant that we ended the year with a reported deficit of (£45,108).



## Reserves Policy

As a charity the Trustees have considered how much funds are needed to be held in reserves in consideration of the intrinsic uncertainty of fundraising and their responsibility to ensure the financial sustainability of the charity in the years to follow.

As at 31st December 2021, the charity had free reserves of £117,663 as defined by the Charity Commission to provide for working capital needs. Reserves provide a sensible contingency against any unexpected shortfall in fundraising income, emergency expenditure or seed money for new projects. The reserves policy to provide security is to hold between no less than 3 months up to 6 months of running costs to ensure uninterrupted services and delivery of the Charity's objectives.

The Trustees acknowledge that the current level of reserves is lower than they would like but will be taking steps to regularly review levels and act when necessary to ensure adequate funds for operational needs.

## Going Concern

Due to the continuation of restrictions because of Covid-19 there was a significant impact on the activities of the charity. The Trustees are of the opinion that the charity has sufficient resources to support delivery of its mission to children and families for the foreseeable future. The Trustees believe that there are no going concern issues and will continue to review on a regular basis.

## Investment Policy

Under the Memorandum and Articles of Association the charity has the power to make investments. Currently all of the Charity's reserves are held with the Royal Bank of Scotland.

## Small Company Provision

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)" (effective 1 January 2019).

## Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the Management Committee. The Management Committee seeks to ensure that the trustee body is experienced in both the business and the charitable sectors, having long-term experience in their own charities and businesses. The trustees of the charity are unpaid volunteers. We are very thankful for their support. New Board members are nominated by existing Trustees and the Board votes to decide if they are to be invited to join. A majority is required, including a vote from the Chairman.

## Trustee Induction

New Trustees are given a New Trustee Information Pack which contains information relevant to the Theodora Children's Charity. In addition, a copy of the annual accounts and a copy of the memorandum and articles of association for reference are also provided, along with Charity Commission guidance relating to the role and responsibilities of being a Trustee.



## Organisational Structure

The Board of Trustees discusses and approves the annual budget and approves the accounts of the charitable company. Further to supporting the charity with their expertise, the Board of Theodora Children's Charity establishes the general strategy for the charity. It delegates to the Chief Executive to supervise the management of Theodora Children's Charity on a day-to-day basis and to implement Board decisions and strategies.

A Fundraising and Communications Manager oversees our fundraising programme and communications, supported by a Fundraising and Communications Co-ordinator. A Programme Manager manages the Giggle Doctor programme. A Finance and Administration Officer administers all income processing and accounting. A qualified Accountant supports this post holder on a monthly basis.



## Management of Risk

The Trustees actively review the risk register every year, or in response to noteworthy situations arising. The Board examines operational, financial and business risks faced by the charity through this established system and to ensure that plans are in place to mitigate any risk. The most significant risk to Theodora in the medium term continues to be the uncertainty of fundraising opportunities and our ability to raise the funds we need. We plan to mitigate this risk by working to build strong relationships with supporters across diverse income streams and to increase awareness of our work to a wider audience.

A secondary risk is the return to Giggle Doctor in-person hospital visits being slower than expected. Throughout 2021, this has been a gradual process, with additional Covid-19 infection control measures still in place across all our NHS partners.

As a charity, we updated our risk assessment to take account of the additional infection risks posed by Covid-19. We've kept in regular contact with each of our 26 hospital and specialist care centre partners. As Covid-19 restrictions changed, we were invited to resume in person visits in 6 hospitals in late 2021.



# Governance

## Legal Structure and Purpose

Theodora Children's Charity is a company limited by guarantee (registered number 04535844) and a registered charity in England and Wales (charity number 1094532).

The purpose of the charity is set out in the Memorandum and Articles of Association which were adopted on 7th November 2002. Our mission is to help children living with illness, disability and serious health challenges feel better – using the proven power of giggling.

Theodora Children's Charity Giggle Doctor programmes are designed to support children diagnosed with life-limiting or life-threatening illness and their families, and the thousands of children who go into hospitals each year for treatment and care. This also extends to our Virtual Visits and Giggle-a-Grams programme providing visits for sick children wherever they may be.



### We know from parents and carers that a Giggle Doctor visit:

- ♥ Reduces stress and anxiety for children and their parents during a hospital stay
- ♥ Improves children's experiences of being in hospital
- ♥ Helps children facing multiple hospital visits feel better about their future visits and stays.





*...she had all the parents laughing, all the staff laughing, all the patients laughing and it just completely changed up the atmosphere of the whole department.*

Natalie Cummins,  
Play and Youth Service Team Lead,  
Chelsea and Westminster Trust

*Fantastic idea and really good to see my daughter distracted and happy...Thank you!!*

A Parent



# Independent Examiner's report to the Trustees of the Theodora Children's Charity

I report to the trustees on my examination of the financial statements of the Theodora Children's Charity (the charity) for the year ended 31 December 2021.

## Responsibilities and basis of report

As the trustees of the charity ( and as directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statement of the charity is not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statement carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.



## Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales (ICAEW) which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. The financial statements do not accord with those records;
3. The financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. The financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for account and reporting by charities applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Berish Hoffman ACA  
Landau Morley LLP  
325-327 Oldfield Lane North  
Middlesex  
UB6 0FX

Dated:

# Statement of Financial Activities

Including income and expenditure amount for the year ended 31 December 2021

		Unrestricted funds 2021	Restricted funds 2021	Total 2021	Unrestricted funds 2020	Restricted funds 2020	Total 2020
	Notes	£	£	£	£	£	£
<b><u>Income from:</u></b>							
Donations and legacies	2	218,762	77,846	296,608	451,565	164,191	615,756
Other trading activities	3	419	8,250	8,669	1,316	300	1,616
Investments	4	23	-	23	206	-	206
<b>Total income</b>		<b>219,204</b>	<b>86,096</b>	<b>305,300</b>	<b>453,087</b>	<b>164,491</b>	<b>617,578</b>
<b><u>Expenditure on:</u></b>							
Raising funds	5	145,793	-	145,793	164,803	-	164,803
Charitable activities	6	119,279	85,336	204,615	108,296	123,081	231,377
<b>Total resources expended</b>		<b>265,072</b>	<b>85,336</b>	<b>350,408</b>	<b>273,099</b>	<b>123,081</b>	<b>396,180</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(45,868)</b>	<b>760</b>	<b>(45,108)</b>	<b>179,988</b>	<b>41,410</b>	<b>221,398</b>
Gross transfers between funds		(40,296)	40,296	-	-	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(86,164)</b>	<b>41,056</b>	<b>(45,108)</b>	<b>179,988</b>	<b>41,410</b>	<b>221,398</b>
Fund balances at 1 January 2021		203,827	258,576	462,403	23,839	217,166	241,005
<b>Fund balances at 31 December 2021</b>		<b>117,663</b>	<b>299,632</b>	<b>417,295</b>	<b>203,827</b>	<b>258,576</b>	<b>462,403</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# Balance Sheet

As at 31 December 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	10		192		256
<b>Current assets</b>					
Debtors	11	27,868		74,520	
Cash at bank and in hand		422,386		424,387	
		450,254		498,907	
<b>Creditors: amounts falling due within one year</b>	12	(33,151)		(36,760)	
Net current assets			417,103		462,147
<b>Total assets less current liabilities</b>			<b>417,295</b>		<b>462,403</b>
<b>Income funds</b>					
Restricted funds	14	299,632		258,576	
Unrestricted funds		117,663		203,827	
			<b>417,295</b>		<b>462,403</b>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 13.05.2022





# 1.Accounting Policies

## Charity information

The Theodora Children's Charity is a private company limited by guarantee incorporated in England and Wales. The registered office is 40 Pentonville Road, London, N1 9HF.

## 1.1 Accounting Convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

## 1.2 Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

## 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.



## 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of meeting any performance-related conditions and there is not unconditional entitlement to the income, its recognition is deferred and included in creditors as deferred income until the performance-related conditions are met. Where entitlement occurs before income is received, the income is accrued.

## 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

## 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office equipment	25% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

## 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

## 1.8 Cash and equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

## 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.





## *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

## *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

## 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

## 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

## 2. Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	218,762	77,846	296,608	424,403	164,191	588,594
Government grants	-	-	-	27,162	-	27,162
	<u>218,762</u>	<u>77,846</u>	<u>296,608</u>	<u>451,565</u>	<u>164,191</u>	<u>615,756</u>
<b>Donations and gifts</b>						
Individuals	101,880	-	101,880	205,424	21,118	226,542
Corporate Sponsors	8,407	6,300	14,707	95,596	10,371	105,967
Trusts and Foundations	108,475	71,546	180,021	123,383	132,702	256,085
	<u>218,762</u>	<u>77,846</u>	<u>296,608</u>	<u>424,403</u>	<u>164,191</u>	<u>588,594</u>

## 3. Fundraising Income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fundraising	<u>419</u>	<u>8,250</u>	<u>8,669</u>	<u>1,316</u>	<u>300</u>	<u>1,616</u>

## 4. Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	<u>23</u>	<u>206</u>

## 5. Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Commissions	555	1,519
Consultancy	840	-
Staff costs	116,568	143,141
Support costs	27,830	20,143
	<b>145,793</b>	<b>164,803</b>

## 6. Charitable activities

	2021	2020
	£	£
Staff costs	61,377	59,686
Giggle Doctor fees	19,213	53,746
Materials for Giggle Doctor	199	1,027
Giggle Doctor travel	1,365	6,511
Giggle Doctor training scheme	2,468	5,760
Giggle Doctor support costs	714	-
	<b>85,336</b>	<b>126,730</b>
Share of support costs (see note 7)	113,534	92,777
Share of governance costs (see note 7)	5,745	11,870
	<b>204,615</b>	<b>231,377</b>
<b>Analysis by fund</b>		
Unrestricted funds	119,279	108,296
Restricted funds	85,336	123,081
	<b>204,615</b>	<b>231,377</b>



## 7. Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	35,238	-	35,238	41,975	-	41,975
Depreciation	64	-	64	86	-	86
Rent and service	24,063	-	24,063	17,188	-	17,188
Telephone and Internet	3,382	-	3,382	5,153	-	5,153
Legal & Professional fees	34,417	-	34,417	6,837	-	6,837
Office costs	15,646	-	15,646	5,426	-	5,426
Rates and water	3,310	-	3,310	4,336	-	4,336
Repairs and Maintenance	6,571	-	6,571	3,845	-	3,845
Insurance	4,526	-	4,526	3,613	-	3,613
Travel costs	63	-	63	314	-	314
Bank charges	188	-	188	666	-	666
Computer and website	13,897	-	13,897	23,481	-	23,481
Accountancy fees	-	5,745	5,745	-	11,870	11,870
	<b>141,365</b>	<b>5,745</b>	<b>147,110</b>	<b>112,920</b>	<b>11,870</b>	<b>124,790</b>
Analysed between						
Fundraising	27,830	-	27,830	20,143	-	20,143
Charitable activities	113,534	5,745	119,279	92,777	11,870	104,647
	<b>141,364</b>	<b>5,745</b>	<b>147,109</b>	<b>112,920</b>	<b>11,870</b>	<b>124,790</b>

## 8. Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

## 9. Employees

The average monthly number of employees during the year was:

2021 Number	2020 Number
6	6



## 9. Employees continued

Employment costs	2021 £	2020 £
Wages and salaries	185,144	210,090
Social security costs	15,559	19,421
Other pension costs	12,480	15,291
	<b>213,183</b>	<b>244,802</b>

No employee received remuneration amounting to more than £60,000 in either year

The key management personnel of the charity comprise the Trustees and the Chief Executive. The total employee benefits of the key management personnel of the Charity were £54,538 (2020: £42,334).

## 10. Tangible fixed assets

	Office equipment £
<b>Cost</b>	
At 1 January 2021	10,470
At 31 December 2021	10,470
<b>Depreciation and impairment</b>	
At 1 January 2021	10,214
Depreciation charged in the year	64
At 31 December 2021	10,278
<b>Carrying amount</b>	
At 31 December 2021	<b>192</b>
At 31 December 2020	<b>256</b>





## 11. Debtors

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Other debtors	15,058	64,309
Prepayments and accrued income	12,810	10,211
	<b>27,868</b>	<b>74,520</b>

## 12. Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	-	5,318
Other creditors	33,151	31,442
	<b>33,151</b>	<b>36,760</b>

## 13. Government grants

During the year under review, company received £Nil (2020: £27,162) from the Government under the Corona Virus Job Retention Scheme which has been shown under grants in the financial statements.



## 14. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 January 2020	Incoming resources	Resources Expended	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers
	£	£	£	£	£	£	£
Restricted Funds	217,166	164,491	(123,081)	258,576	86,096	(85,336)	40,296
							Balance at 31 December 2021
							£
							299,632

## 15. Analysis of net assets between funds

	Unrestricted Fund	Restricted Fund	Total Fund	Unrestricted funds	Restricted funds	Total Fund
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 31 December 2021 are represented by:						
Tangible assets	192	-	192	256	-	256
Current assets/ (liabilities)	117,471	299,632	417,103	203,571	258,576	462,147
	117,663	299,632	417,295	203,827	258,576	462,403

## 16. Operating lease commitments

At the reporting end date, the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021	2020
	£	£
Within one year	37,900	8,137
Between two and five years	151,600	-
	189,500	8,137

## 17. Related party transactions

The charity received donations of £92,993 (2020: £77,993) from Theodora Fondation Switzerland. Theodora Switzerland was founded in Switzerland by Jan and Andre Poulie in 1993 in memory of their mother, Theodora. The work of The Theodora Children's Charity, the UK charity, is inspired by the philosophy shared by this international network of Giggle Doctor programs.

The charity also received donations of £5,460 (2020: £10,000) from trustees and pro-bono professional services from D Wise, a trustee.

## 18. Company Limited by Guarantee

The company is limited by guarantee and has no share capital. The liability of its members is limited to £1 per member.





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A company limited by guarantee 04535844  
Registered charity 1094532

