



THEODORA CHILDREN'S CHARITY

ANNUAL REPORT AND
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER
2022

Trustees

Andre Poulie (Founder; Chair)

Jan Poulie (Founder; Vice Chair)

Joshua Byrne

Ian Kelly

Daniel Wise

Kenneth Robertshaw

Janet Lee

Helen Fentimen

Sabine Notz-Catsiapis

(Appointed 19 December 2022)

(Appointed 19 December 2022)

(Appointed 20 February 2023)

Charity number

1094532

Company number

4535844

Registered Office

Theodora Children's Charity

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Independent Examiner

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THANK YOU FROM OUR CHAIR

ANDRÉ POULIE



Our mission to improve life for sick and disabled children, and their families, has been at the centre of our work for 28 years, and, despite the continuing impact of the 2020 pandemic, we achieved a great deal in 2022.

We started the year with Covid restrictions still in place. However, we were able to slowly begin returning with Giggle Doctor hospital visits for sick and vulnerable children. We remained vigilant of the need to make sure our visits, adapted where necessary, were safe for everyone, including our Giggle Doctors. This careful approach meant that we returned to our partnerships with NHS teams in 10 hospitals by the end of the year. The end of 2022 saw a new monarch, a different government and the impact of a severe economic downturn and cost of living crisis for the UK which affected our ability to raise funds.

However, we are pleased with the financial performance for this year, achieved despite the continued operational challenges of restarting the Giggle Doctor programme and supporting Giggle Doctors to return after the 2-year gap. Everyone was delighted and happy to welcome the Giggle Doctors back on the wards to brighten their day.

Towards the end of the year, we were joined by 2 new Trustees, Helen Fentimen, and Janet Lee. Both Trustees bring decades of experience and knowledge of the NHS, and children's services, to support our charity and the children and families we serve, and we welcome them to the Board.

For 2023 we also welcomed back to the Board Sabine Notz - Catsiapis who, along with Andre and Jan Poulie, was a founding member of the charity. We said goodbye to Arpad Busson after many years of support and send him thanks for his valued input.

Throughout the year the small Theodora office team, and Board of Trustees, have remained committed and creative and, along with our professional Giggle Doctors, have enabled us to meet our mission to reach the many children who needed us. My thanks go to all of them for their commitment and efforts to our work.

Of course, this year especially, 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 transitional year. You helped to touch the life of a child and family when they needed it the most with the special play, fun and laughter that only a Giggle Doctor can bring.

I send you all my heartfelt gratitude for your support and generosity to our wonderful charity.

With all best wishes,



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

Dated: 28 April 2023



TRUSTEES REPORT

Welcome to Theodora Children's Charity Annual Report and Accounts for 2022.

Theodora Children's Charity is a national children's charity that works to reduce the impact of illness, whatever its severity, of hospital admissions for children and young people through our unique Giggle Doctor Programme. Research shows that hospitals can be a frightening and lonely experience for children. It is especially distressing for younger children who may be separated from their parents, carers, and family for the first time.

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 for those children with mental health anxiety and challenges.

The Giggle Doctors are professional artistic performers, highly trained by the charity to work in both the hospital and specialist care environments, and with children with disabilities. We know from impact reports that the Giggle Doctor programme improves children's experience of hospital, reduces stress and anxiety, increases opportunities for play and improves wellbeing.



TRUSTEES REPORT

The Board of Trustees recognises that it has been another eventful and challenging year for us all. The impact of COVID-19 has continued to be felt throughout much of the year, especially by sick children, young people, and families. Through our work with NHS hospitals, we know that the pandemic has presented continued uncertainty for children, hospitals, and clinical teams, around the country.

Combined with the continuing success of the Giggle Doctor Digital Visits Programme meant that in 2022 4,978 children were able to have fun and laughter shared with them wherever they were, be it hospital or home.

Throughout 2022, our professional Giggle Doctors met a growing number of children, and young people, experiencing mental health difficulties in hospitals nationwide. We know from our work that a child's stress and anxiety can worsen still further in hospital, and they are apart from their families, school, and friends.

In response to this, in 2023, our team of Giggle Doctors, will undertake specialist child mental health training, along with skills such as Attention Autism techniques through workshops delivered by the charity. This training will enable them to work with children and their families, alongside the NHS teams, to bring playful interactions that support their mental wellbeing.

While 2022 delivered a mixed scenario of uncertainty in many ways, we are very pleased with our achievements. We started the year with 6 NHS partners having Giggle Doctors returning in person and, as restrictions slowly lifted, we increased to 10 partners by the end of the year.



TRUSTEES REPORT

A visit from Giggle Doctors continues to be completely free of charge and parents, carers and the NHS pay nothing towards our costs.

As always, our fundraising and wider office team were flexible, diverse, and creative in response to the ever-changing challenges to raise funds. Being able to meet in person again meant that supporter events were possible, and we enjoyed talking with people about the work of the Giggle Doctors. Experiencing the UK economic uncertainty, our fundraising strategy has focused on re-starting and building relationships with our donors and supporters, as well as growing our on-line presence.

The passion of our supporters for the work we do and their commitment to our cause allows us to provide playful interactions, fun and giggles for children. We are very grateful to the individuals who give regularly, and at our fundraising events, the companies and Trusts who support our projects, and those who generously support us in other ways.



At the end of 2022 we began the big task of moving the office and team to a new location. The old office had served us well for nearly 20 years, but the Board recognised that particularly with changes in work practices, and mindful of the impact for everyone of the recent lockdown restrictions, new surroundings were needed. From January 2023 we will still be in London but in a smaller space enabling us to achieve value for money, and improved working conditions. We look forward to welcoming visitors to our new office in 2023, and to a busy and exciting year.

OUR IMPACT REPORT

In 2022, Theodora Giggle Doctors visited 4,978 children through visits in person and through live video calls and pre-recorded videos, representing a 320% increase compared to the number of children visited in 2021.

Feedback from children, parents and caregivers, and members of NHS hospital staff showed the positive benefits of Giggle Doctor visits. 9-year-old Kristie, who encountered the Giggle Doctors during a 10 day stay at the Royal Alexandra Children's Hospital said:



They made me feel a lot happier and made me laugh a lot! Can you tell them they are the best part of hospital and they are the funniest people I have ever met!

Her mother Alison echoed Kristie's sentiments:

"After everything she'd been through it was lovely to see her proper belly laugh with them and have a brief time totally forgetting the accident."

Seeing your child happy has a profound impact for parents, evidenced in the fact that 100% of parents who responded to our survey experienced a positive benefit themselves from a Giggle Doctor visit.

Children and young people's mental health became an ever more present topic during 2022 as Giggle Doctors noted the growing numbers on the wards. We spoke to Sharon, a Senior Health Play Specialist about the role Giggle Doctors can play in supporting children and young people's wellbeing:

"The difference [the Giggle Doctor] makes to the mental wellbeing of all our patients who are lucky enough to spend time with them is invaluable."

OUR IMPACT REPORT

Of surveyed parents and caregivers, 68% indicated that meeting a Giggle Doctor reduced their child's stress and anxiety levels, and 79% said their child's mood was improved. Recognising that children experiencing complicated and more severe mental health difficulties are in our hospitals more and more, in 2023 mental health remains a key focus for Giggle Doctor training and in discussions with our NHS hospital partners.

Whilst Theodora Giggle Doctors exist to bring joy, laughter, and play to the lives of children living with serious illness and disability, the reach of our impact is much wider. Not only parents like Alyson and staff like Sharon benefit, the Giggle Doctors themselves are profoundly touched by their work. Clare, who's worked as Dr Ding Dong for more than 20 years said:

"For me, the primary focus is the connection to myself and the connection to others, it's being present and being part of the whole, of giving and receiving."

Click here to read our full Impact Report



Theodora Children's Charity
2022 Impact Report

4978 children visited by Giggle Doctors in person and through Virtual Visits and Giggle-a-Grams



100% of parents said meeting a Giggle Doctor improved their child's experience of hospital

"it breaks up the [hospital] stay and makes our family feel cared for"

Jodie, Parent



Over **75%** of parents said their child was more playful after meeting a Giggle Doctor

One of our funders, Little Lives UK, said supporting our work "means the world" to them. We're so grateful to our supporters who enable us to continue making this positive impact for so many each year.

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 support our work and help us to Give A Giggle. Thank you to the Wimbledon Foundation, Prince of Wales Charitable Fund and our various corporate sponsors including Hugh James law firm and Equifax UK.

Our thanks go to everyone who donated during the annual Christmas Big Give campaign and those who contributed as our Champion and Pledge funders, who together helped us raise a fantastic £67,652. We had a successful Give A Giggle – Double Donation Campaign in October, which raised over £64,000. Thank you to everyone who had a page or donated, we are always very grateful for all donations, and this is particularly true when living costs are increasing.



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, and 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.

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.



FINANCIAL REPORT

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 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)" (effective 1 January 2019).

Objectives and activities

The objects for which the charity is established are the relief of sickness and disability of children in hospitals by any method which may be regarded as charitable and in particular but without prejudice to the generality of the foregoing by (1) the provision of entertainers and clowns to bring enjoyment; and (2) the making of grants or other financial assistance ; and (3) the provision of medical supplies.

The attached financial statements summarise The Theodora Children's Charity transactions from January to December 2022.

Funds

The Theodora Children's Charity depends solely on donations and grants from individuals, trusts, hospital charities, schools, clubs and companies. Funds available are sufficient to permit the Theodora Children's Charity to carry on operating in the medium term, thanks to the continued support of its donors.

Donations in kind

The charity did not receive any gifts in kind in lieu of goods in 2022.

Investment Policy

Under the Memorandum and Articles of Association, the charity has the power to make investments. The Trustees currently hold all of the charity's reserves with the Royal Bank of Scotland.

Reserves Policy

As at 31st December 2022, the charity had what the Charity Commission defines as free reserves of £134,713 to provide for the Charity's working capital needs. Reserves should 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 three and six months (and no less than three months) of running costs which will ensure the uninterrupted services and delivery of the Charity's objectives. The Trustees understand that the current level of reserves is lower than they would like but are taking steps to improve this as well as keeping this under review to ensure they are adequate for future operational needs.

Going Concern

The Trustees believe the charity has no going concern issues and will continue to evaluate the situation on an ongoing basis.

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).

Structure, Governance and Management



Governing Document

The Theodora Children's Charity is a charitable company limited by guarantee (no. 4535844), incorporated on 16th September 2002 and registered as a charity on 7th November 2002. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Andre Poulie (Founder; Chair)

Jan Poulie (Founder; Vice Chair)

Arpad Busson

(Resigned 19 December 2022)

Joshua Byrne

Ian Kelly

Daniel Wise

Kenneth Robertshaw

Phillip Nelson

(Resigned 4 July 2022)

Janet Lee

(Appointed 19 December 2022)

Helen Fentimen

(Appointed 19 December 2022)

Sabine Notz-Catsiapis

(Appointed 20 February 2023)

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.



Risk Management

The Board of Trustees actively review the major risks which the charitable company faces and a risk register is reviewed every year. Due to the current economic situation we believe that maintaining reserves at the current levels, combined with an annual review of the internal controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Board has also examined other operational and business risks faced by the charitable company and confirm that they have established systems to mitigate these risks.

The Board of Directors collaborate closely with the staff of The Theodora Children's Charity to provide support in the following areas of expertise: Communication, Fundraising, Human Resources, Legal and Giggle Doctor relations.

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.

The Fundraising and Communications Manager oversees our fundraising campaigns and communications, along with a Senior Fundraiser and a freelance Trusts fundraiser. The Programme Manager leads on the Giggle Doctor Programme, with the Programme and Quality coordinator. The Senior Finance Officer manages all income reporting, management accounts and statutory reporting.

Plans for the future

In 2023, the charity will continue to focus on fundraising from Companies, Trusts and individuals. Focus will be given to developing new relationships while also maintaining and growing existing ones. There will be critical focus on raising a diversified combination of both restricted and unrestricted income.

The trustee's report was approved by the Board of Trustees:



Trustee and Chairman of the Board

Dated: 28 April 2023

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 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its 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 statements of the charity are 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 statements 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: 28 April 2023

Statement of Financial Activities

Including income and expenditure amount for the year ended 31 December 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	2	255,719	174,503	430,222	218,762	77,846	296,608
Other trading activities	3	5,195	24,556	29,751	419	8,250	8,669
Investments	4	470	-	470	23	-	23
Total income		261,384	199,059	460,443	219,204	86,096	305,300
Expenditure on:							
Raising funds	5	177,597	3,141	180,738	145,793	-	145,793
Charitable activities	6	106,548	165,285	271,833	119,279	85,336	204,615
Total expenditure		284,145	168,426	452,571	265,072	85,336	350,408
Net (outgoing)/incoming resources before transfers		(22,761)	30,633	7,872	(45,868)	760	(45,108)
Gross transfers between funds		45,988	(45,988)	-	(40,296)	40,296	-
Net income/(expenditure) for the year/ Net movement in funds		23,227	(15,355)	7,872	(86,164)	41,056	(45,108)
Fund balances at 1 January 2022		117,663	299,632	417,295	203,827	258,576	462,403
Fund balances at 31 December 2022		140,890	284,277	425,167	117,663	299,632	417,295

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 2022

		2022		2021	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		6,177		192
Current assets					
Debtors	11	40,990		27,867	
Cash at bank and in hand		405,217		422,386	
		446,207		450,253	
Creditors: amounts falling due within one year	12	(27,217)		(33,150)	
Net current assets			418,990		417,103
Total assets less current liabilities			425,167		417,295
Income funds					
Restricted funds	13		284,277		299,632
Unrestricted funds			140,890		117,663
			425,167		417,295

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 2022.

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 28.04.2023



Andre Poulie
Trustee

Company registration number 4535844

Notes to the Financial Statements



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 Spaces Suite 212, 70 White Lion Street, London, N1 9PP.

1.1 Accounting Convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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	20% 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
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	255,719	174,503	430,222	218,762	77,846	296,608
Donations and gifts						
Individuals	167,701	-	167,701	97,746	-	97,746
Corporate Sponsors	36,976	1,500	38,476	12,541	6,300	18,841
Trusts and Foundations	51,042	173,003	224,045	108,475	71,546	180,021
	255,719	174,503	430,222	218,762	77,846	296,608

3. Fundraising Income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fundraising	5,195	24,556	29,751	419	8,250	8,669

4. Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	470	23

5. Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022 £	2022 £	2022 £	2021 £
Commissions	6,091	-	6,091	555
Consultancy	-	-	-	840
Fundraising support	29,790	-	29,790	-
Staff costs	110,457	3,141	113,598	116,568
Support costs	31,259	-	31,259	27,830
	177,597	3,141	180,738	145,793

6. Charitable activities

	2022 £	2021 £
Staff costs	64,375	61,377
Giggle Doctor fees	59,098	19,213
Materials for Giggle Doctor	630	199
Giggle Doctor travel	5,918	1,365
Giggle Doctor training scheme	18,710	2,468
Giggle Doctor support costs	16,554	714
	165,285	85,336
Share of support costs (see note 7)	102,198	113,534
Share of governance costs (see note 7)	4,350	5,745
	271,833	204,615
Analysis by fund		
Unrestricted funds	106,548	119,279
Restricted funds	165,285	85,336
	271,833	204,615



7. Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	56,215	-	56,215	35,238	-	35,238
Depreciation	1,544	-	3,567	64	-	64
Rent and <u>service</u>	27,500	-	27,500	24,063	-	24,063
Telephone and Internet	2,997	-	2,997	3,382	-	3,382
Legal & Professional fees	3,582	-	3,582	34,417	-	34,417
Office costs	5,985	-	5,985	15,646	-	15,646
Rates and water	1,674	-	1,674	3,310	-	3,310
Repairs and Maintenance	10,400	-	10,400	6,571	-	6,571
Insurance	3,972	-	3,972	4,526	-	4,526
Travel costs	936	-	936	63	-	63
Bank charges	311	-	311	188	-	188
Computer and website	16,318	-	16,318	13,897	-	13,897
Accountancy	2,023	4,350	4,350	-	5,745	5,745
	133,457	4,350	137,807	141,365	5,745	147,110
Analysed between						
Fundraising	31,259	-	31,259	27,830	-	27,830
Charitable activities	102,198	4,350	106,548	113,534	5,745	119,279
	133,457	4,350	137,807	141,364	5,745	147,109

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:



2022 Number	2021 Number
6	6

9. Employees continued

Employment costs	2022 £	2021 £
Wages and salaries	198,733	185,144
Social security costs	17,056	15,559
Other pension costs	18,399	12,480
	<u>234,188</u>	<u>213,183</u>

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 £54,884 (2021: £54,538).

10. Tangible fixed assets

	Office equipment £
Cost	
At 1 January 2022	10,470
Additions	7,529
At 31 December 2022	<u>17,999</u>
Depreciation and impairment	
At 1 January 2022	10,278
Depreciation charged in the year	1,544
At 31 December 2022	<u>11,822</u>
Carrying amount	
At 31 December 2022	<u>6,177</u>
At 31 December 2021	<u>192</u>





11. Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Prepayments and accrued income	40,990	27,867

12. Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	22,502	31,430
Accruals and deferred income	4,715	1,720
	27,217	33,150



13. 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 31 December 2022
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
Restricted Funds	258,576	86,096	(85,336)	40,296	299,632	199,059	(168,426)	(45,988)	284,277

14. Analysis of net assets between funds

	Unrestricted Fund 2022	Restricted Fund 2022	Total Fund 2022	Unrestricted funds 2021	Restricted funds 2021	Total Fund 2021
	£	£	£	£	£	£
Fund balances at 31 December 2022 are represented by:						
Tangible assets	6,177	-	6,177	192	-	192
Current assets/(liabilities)	134,713	284,277	418,990	117,471	299,632	417,103
	<u>140,890</u>	<u>284,277</u>	<u>425,167</u>	<u>117,663</u>	<u>299,632</u>	<u>417,295</u>

15. 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:

	2022 £	2021 £
Within one year	36,267	37,900
Between two and five years	-	151,600
	<u>36,267</u>	<u>189,500</u>

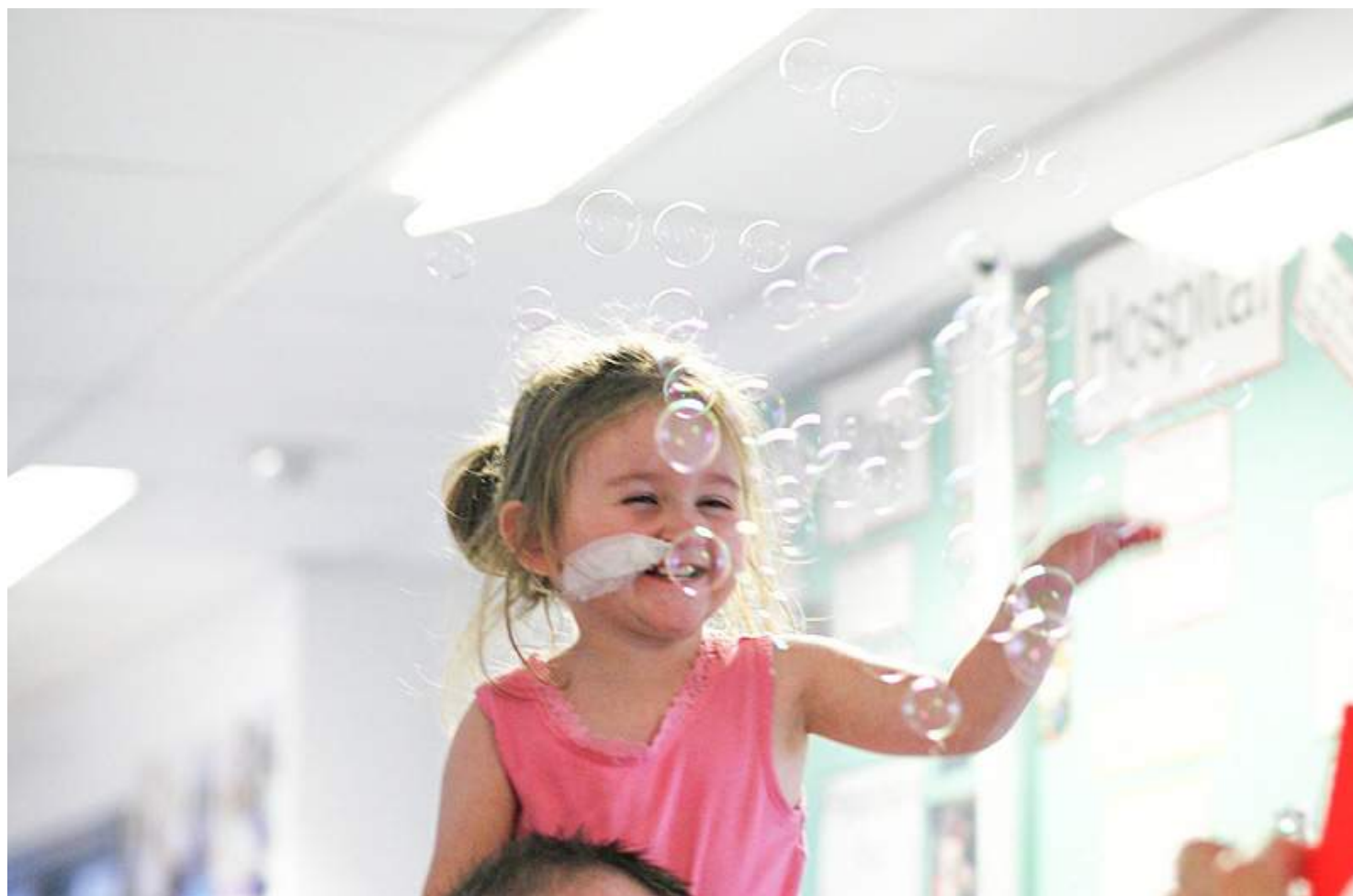
16. Related party transactions

The charity received donations of £56,501 (2021: £92,993) from Theodora Fondation Switzerland. At the year end Theodora owed Theodora Fondation £12,057. 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 £5,900 (2021: £5,460) from trustees and pro-bono professional services from D Wise, a trustee.

17. 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



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