



THEODORA CHILDREN'S CHARITY

ANNUAL REPORT AND
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER
2023

A company limited by guarantee 04535844
Registered charity 1094532

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 20 February 2023)

Charity number

1094532

Company number

4535844

Registered Office

Theodora Children's Charity
Suite 212 Spaces
70 White Lion Street
London, N1 9PP
www.theodora.co.uk
020 7713 0044

Independent Examiner

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

Bankers

Royal Bank of Scotland
63-63 Threadneedle Street
PO Box 412
London EC2R 8LA

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THANK YOU FROM OUR CHAIR

ANDRÉ POULIE



The recent pandemic was the most serious public health crisis for a century. During this challenging period, our Giggle Doctor team's creativity and embracing of technology helped us continue to visit hundreds of children virtually despite lockdowns and restrictions.

The major isolation and anxiety many children, their families and hospital staff experienced have changed the way hospital partners view our work. Since COVID, the awareness of the positive impact of our visits, both physically and mentally, has grown amongst the families in hospital and NHS members of staff.

Throughout 2023, our close relationship with healthcare professionals has allowed us to re-start our visits with 5 of our long-term hospital partners. We have also continued to strengthen our existing core hospital programmes. I am pleased with the hard work and effort of our team, which resulted in an increase of our visits by 200% totalling 15,381 individually children visited.

On behalf of our board of Trustees, I would like to thank you with all my heart for being amongst our faithful and generous supporters and donors. It is thanks to you that we have achieved this important growth in bringing joy, laughter, and colourful adventures to children in hospital when they need it most.

In the fast-changing world of healthcare, what will remain a constant are our values and dedication to supporting children and keeping their mental health and wellbeing at the centre of every Giggle Doctor interaction. Play is vital for children's development, and we will continue to be a constant source of opportunities for play, magic and storytelling to help reduce stress and anxiety and improve a child's experience of hospital.

With all best wishes,

A handwritten signature in blue ink that reads "André Poulie".

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

Dated: 22 March 2024



TRUSTEES REPORT

Welcome to Theodora Children's Charity Annual Report and Accounts for 2023.

Theodora Children's Charity is a national children's charity that works to help children living with illness, disability and serious health challenges feel better using the proven power laughter through our specialist Giggle Doctor Programme. Giggle Doctors are professional performers who undergo 2-years of training to equip them to work in hospitals and specialist care centres, and with children who have disabilities or complex needs.

Play is vital for children, but not often found in hospitals, despite research proving the physical and mental health benefits for children undergoing treatments. Giggle Doctors spend time with children one-to-one to help them take control of their situation through play, creating opportunities for them to take the lead and make autonomous choices. Play supports children to express their feelings and worries, understand what is happening and be better able to cope.

We are dedicated to improving children's experience of hospital, from somewhere that can be very scary and isolating, into a place of fun and laughter. Giggle Doctors use music, magic, storytelling and performance to improve the wellbeing of children. We know from our impact reports that the Giggle Doctor programme improves children's experience of hospital, reduces stress and anxiety, increases opportunities for play and improves wellbeing.

The Trustees have considered the requirements of the Charities Act 2011 and have satisfied themselves that they have complied with their duty to have regard to the Public Benefit guidance published by the Charity Commission.



The Board of Trustees recognises that it has been another eventful and challenging year for us all. More than ever before children have been experiencing mental health difficulties and trauma.

To address this, we have worked with external organisations to provide tailored training on these topics, so Giggle Doctors are well equipped to communicate and interact with these children and young people.

TRUSTEES REPORT

Throughout 2023, we are pleased to share that our Giggle Doctors visited 15,381 children across the country, which was an increase of 200% compared to our visit numbers in 2022. On average we visited over 1,200 children per month in our core hospital partners throughout England. We are very pleased with our achievements, starting the year with 10 NHS partners having Giggle Doctors returning in person and, as restrictions slowly lifted, we increased to 14 partners by December.

As always, our fundraising and wider office team were flexible, diverse, and creative in response to the ever-changing challenges to raise funds. Our fundraising strategy has focused on re-starting and building relationships with our donors and supporters, as well as growing our online presence. Our Programme Coordinator and Impact Measurement Lead continues to grow and develop our annual impact reports and demonstrate the difference our visits make.

Whilst the Giggle Doctors work for Theodora Children's Charity, and they are not volunteers, but professional performers. Every visit is completely free of charge for parents and guardians, thus ensuring the visit is accessible to every child and their family.

It is thanks to our wonderful supporters 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, at fundraising events, community groups, companies and Trusts who support our programmes, and those who generously support us in other ways.



Image by Sheffield Children's Hospital



OUR IMPACT REPORT

In 2023, Theodora Giggle Doctors have given giggles to 15,381 children and young people across 14 hospitals, representing a 200% increase compared to the number of children visited in 2022.

Feedback from children, parents and caregivers, and members of NHS hospital staff showed the positive benefits of Giggle Doctor visits. Leo and his mum Rachel encountered the Giggle Doctors during a stay in hospital said:



"The Giggle Doctors have made such a big impression on Leo in the short amount of time he has seen them, it's honestly incredible what they do."

Seeing your child happy has a profound impact for parents, evidenced in the fact that parents and family members who share their story experienced a positive benefit themselves from a Giggle Doctor visit.

"As parents, it's heart-warming and makes those long days so much easier seeing Leo so engaged and happy when they are around...If only we could have them 5 days a week. Laughter really is the best medicine!"

Children and young people's mental health became an ever more present topic during 2023 as Giggle Doctors noted the growing numbers on the wards. We spoke to Louise Oliver, Play Leader about the role Giggle Doctors can play in supporting children and young people's wellbeing:

"I absolutely treasure this charity, and the wonderful experience Giggle Doctors give to a child or young person. They really do help the mental health of everyone they meet, as you cannot fail to feel happy after their visits."

OUR IMPACT REPORT

What do staff at our hospital partners say about the impact of Giggle Doctor visits?

84% said Giggle Doctor visits make children's experience of hospital 'much better,' with 100% agreeing Giggle Doctors have a positive impact.

82% said Giggle Doctor visits reduce children's stress and anxiety levels, and
31% said Giggle Doctor visits reduce their own stress and anxiety levels too!

40% agreed that Giggle Doctor visits help them to do their jobs even better.

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 Rachel and staff like Louise benefit, the Giggle Doctors themselves are profoundly touched by their work. Dan, who's worked as Dr Teapot for more than 10 years said:

"A child's face lighting up when they see you again is a very special kind of magic."

Read our full Impact Report



Theodora Children's Charity
2023 Impact Report



[Click here](#) to find out more about our focused training for the Giggle Doctors to help them connect joyfully with each child they meet. Read about what a Giggle Doctor visit can mean for children, their families, hospital staff, and our all-important donors, and find out how Giggle Doctor's child-led approach provides one solution for providing play in hospital for children and young people with SEN and developmental conditions.

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 bought fun and laughter to children without you. Donations from charitable trusts and foundations, fantastic individual supporters 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 Edwards Lifesciences Foundation, Sovereign Health Care, the Shanly Foundation, LR Global Kids Fund, Hays Travel Foundation and the Sussex Community Foundation. Thanks also go to our corporate sponsors; from familiar names to new: Moose Toys, Alliance Healthcare UK, Hugh James law firm, Cherub Nurseries and Equifax UK.



Our thanks go to everyone who were part of our two fundraising campaigns; in May our Mental Health Awareness Campaign raised over £46,790, and our Christmas campaign raised a fantastic £105,315. We also had a successful BBC Radio 4 Appeal which aired in October and raised over £18,000, a special thanks goes to Andy and Ellie, who shared memories of their daughter Sarah.

Our fundraising team worked extremely hard to engage and build positive relationships with all 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.



THEODORA
Children's Charity

FINANCIAL REPORT

The trustees present their annual report and financial statements for the year ended 31 December 2023.

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).

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 2023.

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 2023, the charity had what the Charity Commission defines as free reserves of £250,834 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.

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)

Joshua Byrne

Ian Kelly

Daniel Wise

Kenneth Robertshaw

Janet Lee

Helen Fentimen

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 2024, 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: 22 March 2024

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 2023.

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 report to the Trustees of the Theodora Children's Charity

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 FCA
Landau Morley LLP
325-327 Oldfield Lane North
Middlesex
UB6 0FX

Dated: 22 March 2024

Statement of Financial Activities

Including income and expenditure amount for the year ended 31 December 2023

		Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies	2	459,486	103,349	562,835	255,719	174,503	430,222
Other trading activities	3	-	-	-	5,195	24,556	29,751
Investments	4	2,616	-	2,616	470	-	470
Total income		462,102	103,349	565,451	261,384	199,059	460,443
Expenditure on:							
Raising funds	5	151,454	-	151,454	177,597	3,141	180,738
Charitable activities	6	163,255	324,503	487,758	106,548	165,285	271,833
Total expenditure		314,709	324,503	639,212	284,145	168,426	452,571
Net income/(expenditure)		147,393	(221,154)	(73,761)	(22,761)	30,633	7,872
Transfers between funds		(32,816)	32,816	-	45,988	(45,988)	-
Net movement in funds		114,577	(188,338)	(73,761)	23,227	(15,355)	7,872
Reconciliation of funds:							
Fund balances at 1 January 2023		140,891	284,276	425,167	117,663	299,632	417,295
Fund balances at 31 December 2023		255,468	95,938	351,406	140,890	284,277	425,167

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

Balance Sheet

As at 31 December 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		4,634		6,177
Current assets					
Debtors	12	54,970		40,990	
Cash at bank and in hand		317,652		405,217	
		<u>372,622</u>		<u>446,207</u>	
Creditors: amounts falling due within one year	13	<u>25,850</u>		<u>27,217</u>	
Net current assets			346,772		418,990
Total assets <u>less</u> current liabilities			<u>351,406</u>		<u>425,167</u>
The funds of the charity					
Restricted income funds	14	95,938		284,277	
Unrestricted funds		255,468		140,890	
		<u>351,406</u>		<u>425,167</u>	

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 2023.

The directors acknowledge their 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 22 March 2024



Andre Poulie
Trustee

Company registration number 4535844



Statement of Cash Flows

For the year ended t 31 December 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash absorbed by operations			(90,180)		(8,087)
Investing activities					
Purchase of tangible fixed assets		-		(7,529)	
Investment income received		2,616		470	
Net cash generated from/(used in) investing activities			2,616		(7,059)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(87,564)		(15,146)
Cash and cash equivalents at beginning of year			405,217		420,363
Cash and cash equivalents at end of year			317,653		405,217



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 or grantors 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.

A young child with a shaved head is smiling broadly while holding a light-colored stuffed animal that has a bright blue, fuzzy hat. The child is sitting at a white table. In the background, there is a bookshelf filled with colorful books and a green chair. A speech bubble is overlaid on the top right of the image.

**“Dr Ding Dong is really silly
and I love that! She makes me
smile when she visits.”**

Arabella, age 6

2. Donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	364,486	103,349	467,835	255,719	174,503	430,222
Legacies receivable	95,000	-	95,000	-	-	-
	<u>459,486</u>	<u>103,349</u>	<u>562,835</u>	<u>255,719</u>	<u>174,503</u>	<u>430,222</u>
Donations and gifts						
Individuals	293,077	-	293,077	167,701	-	167,701
Corporate Sponsors	62,930	14,302	77,232	36,976	1,500	38,476
Trusts and Foundations	100,996	72,347	173,343	51,042	173,003	224,045
Other	2,483	16,700	19,183	-	-	-
	<u>459,486</u>	<u>103,349</u>	<u>562,835</u>	<u>255,719</u>	<u>174,503</u>	<u>430,222</u>

3. Fundraising Income (Other trading activities)

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fundraising (Other Trading activities)	<u>5,195</u>	<u>24,556</u>	<u>29,751</u>

4. Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	<u>2,616</u>	<u>470</u>



5. Raising funds

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2023	2022	2022	2022
	£	£	£	£
Commissions	2,661	6,091	-	6,091
Fundraising support	33,975	29,790	-	29,790
Staff costs	113,033	110,457	3,141	113,598
Support costs	1,785	31,259	-	31,259
	151,454	177,597	3,141	180,738

6. Charitable activities

	2023	2022
	£	£
Staff costs	88,343	64,375
Giggle Doctor fees	130,423	59,098
Materials for Giggle Doctor	14,059	630
Giggle Doctor travel	17,094	5,918
Giggle Doctor training scheme	65,716	18,710
Giggle Doctor support costs	8,868	16,554
	324,503	165,285
Share of support costs (see note 7)	158,642	102,198
Share of governance costs (see note 7)	4,613	4,350
	487,758	271,833
Analysis by fund		
Unrestricted funds	163,255	106,548
Restricted funds	324,503	165,285
	487,758	271,833



7. Support costs

	2023 £	2022 £
Staff costs	81,295	56,215
Depreciation	1,544	3,567
Office Rent	37,582	27,500
Mobile costs	1,557	2,997
Other data services	2,160	3,582
Other admin services	13,665	5,985
Electricity	189	1,674
Maintenance	549	10,400
Insurance	3,177	3,972
Travelling	1,099	936
Bank Charges	295	311
Maintenance IT	17,315	16,318
Governance costs	4,613	4,350
	165,040	137,807
Analysed between:		
Fundraising	1,785	31,259
Charitable activities	163,255	106,548
	165,040	137,807
	2023 £	2022 £
Governance costs comprise:		
Independent Examiners fees	4,613	4,350
	4,613	4,350

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:

	2023 Number	2022 Number
	6	6
Employment costs	2023 £	2022 £
Wages and salaries	236,400	198,733
Social security costs	21,250	17,056
Other pension costs	25,021	18,399
	282,671	234,188

Redundancy and termination payments totalling £17,128 were made in the reporting period. The payment in lieu of notice was the portion of salary lost due to not working their notice.

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 £71,445 (2022: £54,884).

The number of employees whose annual remuneration was £60,000 or more were:

	2023 Number	2022 Number
£70,001 to £80,000	1	-

10. Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11. Tangible fixed assets

	Office equipment £
Cost	
At 1 January 2023	18,000
At 31 December 2023	18,000
Depreciation and impairment	
At 1 January 2023	11,822
Depreciation charged in the year	1,544
At 31 December 2023	13,366
Carrying amount	
At 31 December 2023	4,634
At 31 December 2022	6,177





12. Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	54,970	40,990

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	21,151	22,502
Accruals and deferred income	4,699	4,715
	25,850	27,217

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:

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Restricted Funds	284,277	103,349	(324,503)	32,816	95,939

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
Restricted Funds	299,632	199,059	(168,426)	(45,988)	284,277



15. Analysis of net assets between funds

Unrestricted Fund 2023	Restricted Fund 2023	Total Fund 2023	Unrestricted funds 2022	Restricted funds 2022	Total Fund 2022
£	£	£	£	£	£
4,634	-	4,634	6,177	-	6,177
250,834	95,938	346,772	134,713	284,277	418,990
<u>255,468</u>	<u>95,938</u>	<u>351,406</u>	<u>140,890</u>	<u>284,277</u>	<u>425,167</u>

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:

	2023 £	2022 £
Within one year	<u>38,102</u>	<u>36,267</u>





17. Related party transactions

The charity received donations of £80,742 (2022: £56,501) from Theodora Fondation Switzerland as a contribution towards administration costs. At the year end Theodora owed Theodora Fondation £7,641. 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 £14,471 (2022: £5,900) from the trustees.

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