

South Yorkshire Eating Disorders Association

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Company registration number: 05689222
Charlty registration number: 1114451

South Yorkshire Eating Disorders Association

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2022

South Yorkshire Eating Disorders Association

Legal and administrative information For the year ended 31 March 2022

Registered Charity Number

1114451

Registered Company Number

05689222

Directors (Trustees)

Matthew Peers	Chair
Paul Mount	Treasurer
Rebecca Woolley	Secretary
Jenny Allen	
Maggie Young	
Steven Ripplin	
Debbie Bell	
Jennifer Longden	

Appointed on 22 November 2021

Company secretary

Chris Hood

Key management

Chief Executive Officer	Chris Hood
Clinical Manager	Michelle Hinde
Office Manager	Lauren Lawson

Registered Office

South Yorkshire Eating Disorders Association
26 – 28 Bedford Street
Neepsend
Sheffield
S6 3BT

Independent Examiner

Sarah Lightfoot, FCA DChA
Employee of:
VAS Community Accountancy
The Circle
33 Rockingham Lane
Sheffield
S1 4FW

South Yorkshire Eating Disorders Association

Directors' report (incorporating the Trustees' annual report) For the year ended 31 March 2022

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

Structure, governance and management

The organisation is operated under the rules of its memorandum and articles of association, which were adopted 27 January 2006 and updated on 30 June 2009. The organisation became a registered charity on 31 May 2006. The company is limited by guarantee and therefore has no share capital.

Directors meet bi-monthly to oversee South Yorkshire Eating Disorders Association's (SYEDA) strategy, policy and delivery. The Chief Executive Officer (CEO) is responsible for managing the staff team, finances and the delivery of SYEDA's services, working closely with the Chair, Treasurer and the Board.

New trustees go through a recruitment process and do not start before references are obtained.

Objectives, aims and activities

The objects of the Charity are:

- The relief of those suffering from anorexia nervosa, bulimia nervosa and other eating disorders ('eating disorders')
- the preservation and protection of the physical and mental health of the families of those closely involved with the sufferers of eating disorders
- the education of the public in respect of the nature and treatment of eating disorders.

Our mission is to ensure that:

- Eating disorders are quickly recognised and understood by those affected or at risk
- Information, guidance, support and therapeutic services are easily accessible to sufferers and carers
- Professional services respond quickly, effectively, and seamlessly to provide the help needed.

Our aims are:

- To provide open and accessible information and help for those with an eating disorder
- Prevent EDs from arising by increasing awareness & improving self image
- Support early diagnosis, prompt assessment and early intervention
- Develop clear support pathways and joined-up working between services
- Support carers and help them to provide good care
- Ensure the availability of long-term, post-discharge and relapse prevention support
- Ensure that services are planned strategically and resourced sufficiently to meet need
- Involve service users in the design and delivery of services.

South Yorkshire Eating Disorders Association

Directors' report (incorporating the Trustees' annual report) - continued For the year ended 31 March 2022

We offer the following services, to fulfil our objectives:

- support groups,
- CBT,
- Counselling/talking therapy,
- occupational therapy,
- goal focused therapy,
- creative therapies,
- a range of education/training programmes

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

At SYEDA, where the organisation supports those predominantly affected by mild to moderate eating disorders including with carers, early intervention is key in building the motivation and resilience of service users to seek and achieve recovery. Services such as complimentary therapies, support groups, counselling and information, delivered in a caring and safe environment enable personal issues to be aired and approaches to be explored that best suit individual need. Confidentiality is upheld as paramount. Awareness of and training in eating disorders to professionals such as teachers and GP's are other ways in which SYEDA supports public benefit.

Achievements and performance

2021/22 was SYEDA's 25th anniversary and much of our activity during this period was dedicated to celebrating our development from small beginnings to a respected, professional and region wide service. We reflected on our impact and in the need to further expand and diversify our service. We used the significant milestone to refresh our branding and reach out to many stakeholders. It also provided us with an additional focus for fundraising purposes.

The challenges faced by our beneficiaries and our service mirrored many of those highlighted in our report for 2020/21; the COVID pandemic continued to exacerbate the mental health of so many people and place additional strain on our staff. We continued to offer a hybrid service with face-to-face support offered when safe to do so and the option of phone or video support available throughout the year.

Clinical activity

Our focus remained delivering direct therapeutic support to individuals affected by an eating disorder. Demand for our service remained very high with more than 560 referrals received- 95% being self-referrals. This placed enormous pressure on one of our core aims to be a service that '**supports early diagnosis, prompt assessment and early intervention**', much of our clinical activity was directed to ensuring everyone was assessed quickly; this combined with significant demand meant our waiting time for treatment post assessment was much longer than acceptable or conducive to desired outcomes as all available evidence highlighted that the earlier a treatment is accessed the better the prognoses. Over 390 individuals did however access one of our treatments during this period and outcomes achieved- based upon a range of clinical measures- was consistent with previous years despite additional factors, more than 80% reported positive changes to mental health, relationship with food etc.

Directors' report (incorporating the Trustees' annual report) - continued
For the year ended 31 March 2022

Our response to excessive waiting times was formulated through discussions with staff, trustees, and service users and drew upon examples of good practice elsewhere. We prioritised securing additional resources to further expand our clinical capacity and developed a raft of on-line resources to support those waiting, this included many helpful videos made by our clinical staff - <https://www.syeda.org.uk/self-help-resources>.

One significant development in 2021/22 was the commencement of our dedicated carers project. This had been an aspiration for a number of years and the fulfilment of one of our core aims:- **Support carers and help them to provide good care**. We prioritised this project in all our fundraising activities. This included applications to funders including the Talbot Trust, the South Yorkshire Mayors Fund. We secured around £15,000 which allowed us to employ a part-time carers worker. The post holder was tasked with offering carers 1-2-1 therapy, delivering our 6-session treading on eggshells course, and promoting our carers (friends and family) support group. We are committed to the continuation of this service and post and will continue to prioritise fundraising activities for this.

We continued to deliver services in 3 of the local authority areas of South Yorkshire- Sheffield, Rotherham, and Barnsley. In each locality we offered a range of services for both adults and children and young people;

Sheffield remained primary area of activity both in terms and demand and clinical capacity. We continued to be commissioned by Sheffield CCG to deliver the prevention and early intervention service and our core adult service. We submitted a business case to the CCG for a significant and recurring increase in our funding to better reflect demand and our activity and remove the uncertainty associated with reliance upon outcome of funding applications to charitable trusts. The CCG approved our proposal and confirmed level of funding from 2022/23 and beyond.

The funding from Sheffield CCG enabled us to expand our admin capacity and diversify our clinical offer. We were awarded funding to establish a transition worker. This post and service was explicitly created to support young people (15 to 16 years old) transitioning from CAMHS eating disorders services to adult services. This has been a much needed and successful service development with many young able to be discharged from services after working with our transition worker.

We also begun delivering goal-based therapy which combines a range of therapeutic approaches and can be used for a number of clinical presentations including ARFID (Avoidant restrictive food intake disorder); a condition characterised by the person avoiding certain foods or types of food, having restricted intake in terms of overall amount eaten, or both. This is a condition often associated with autism and is something many services are struggling to address/treat. We have committed to seek resources to treat more sufferers going forward.

As in 2020/21 much of our management time was dedicated to supporting the development of an all age single pathway for anyone with an eating disorder in Sheffield. This was a joint initiative with Sheffield Health and Social Care NHS trust (adults), Sheffield Children's Hospital NHS trust and SYEDA. We agreed the service would be called ASERT and would include a single-entry point. During the year the Children's Hospital decided to withdraw from phase one resulting in the pilot being an over 16 year old only service. We continued in the design stage as the year drew to a close but optimistic that key milestones would be established in 2022/23 and we look forward to highlighting achievements in the report for that financial year.

South Yorkshire Eating Disorders Association

Directors' report (incorporating the Trustees' annual report) - continued For the year ended 31 March 2022

Rotherham

Our service capacity increased during 2021/22 to reflect increasing demand. Rotherham CCG increased their investment in our services in response from concerns raised by many stakeholders across the health sector about increases in people presenting to them with disordered eating behaviours. The increase in funding was primarily for our work with adults and was guaranteed for at least until 2023/24. The additional funding allowed us to increase and diversify our clinical offer to include CBT-T for the first time and extra counselling capacity.

We continued to deliver 1-2-1 therapeutic support to young people in several secondary schools. We began exploring alternative delivery models with commissioners based upon discussions we were having in Barnsley. Our ambition was and is to support as many young people in need and not restrict that to a few schools. We also wanted to build partners with key partners i.e. CAMHS and other CYP mental health services. Agreement was reached to pilot a community-based approach in 2022/23 and will report on its progress in the annual report for that year.

Commissioners were keen to explore training options with us and they agreed to commission us in 2022/23 to deliver training to primary care professionals in 2022/23.

Barnsley

There was much to commend during this year in terms of stakeholder engagement and service expansion. In many ways Barnsley led the way on innovative ways of working and collaboration.

We continued to be commissioned by the CCG to deliver services to both adults and children. This mirrored the delivery model we had in Rotherham and though felt a positive and impactful service we were anxious to explore ways to improve our reach and impact further.

We were one of the founding members of the **eating disorders working group** along with colleagues CAMHS, the local authority and another voluntary sector organisation. The group was primarily concerned with improving access and outcomes for children and young people with an eating disorder. It had an explicitly prevention and early intervention agenda which complimented our core mission and ethos. One of the early points of consensus was the need for training on eating disorders for key groups of professionals working with children and young people. An opportunity to apply for funding to deliver training as part of a wider response to post pandemic mental health problems faced by young people arose with the better mental health fund. We were commissioned/tasked by Barnsley council who received the funding with delivering sessions to around 200 professionals in 2021/22. This included GP's, CAMHS staff and public health colleagues. The training was a crucial part of transforming awareness, practice, and collaboration.

This fed into the wider discussion about new ways of working to expand access for children and young people. The group agreed to pilot a multi-agency approach to triaging and allocation. This involved ourselves, CAMHS and COMPASS; another voluntary sector provider. The pilot saw us move out of delivering in secondary schools ourselves and instead focus on young people from across the borough. It also saw us provide advice, guidance and supervision to COMPASS staff so they could work with young at the very early stages of an eating disorder in all schools in Barnsley. This pilot would ensure that every young person would be seen by the right agency, offered the right intervention and most importantly seen quickly. The pilot was to be officially launching in May 2022 and we will cover its development and impact in our next annual report. The pilot and all its component parts resulted in a substantial increase in the value of our contact with the CCG for 2022/23.

South Yorkshire Eating Disorders Association

Directors' report (Incorporating the Trustees' annual report) - continued For the year ended 31 March 2022

We were informed by Barnsley council that the training we delivered as part of the better mental health fund was to be independently evaluated by academics from Manchester University. This process began in March 2022 and the final report will be completed during 2022 and will be covered in our next annual report.

The work we did with COMPASS led to one of the other significant developments in 2021/22; members of the working group worked extensively to agree a new delivery model for children and young people presenting with eating disorder related thoughts and/or behaviours. We agreed upon a threshold demarcation which would determine which service was best suited to support the young person. It was agreed that allocation decisions would be made collectively at a weekly triage meeting. It was also agreed that we would provide on going support, training, and supervision for COMPASS staff to enable them to support young people with mild presentations. The model we collectively agreed upon was one we promoted in discussion with partners in other localities and we are hopeful that it will be replicated in 2022/23.

Education and training

We expanded our training capacity in 2021 to ensure we could respond to increasing numbers of requests for training and to meet contractual obligations. Unsurprisingly much demand came from health professionals dealing with eating disorder presentations and in many instances for the first time. We trained over 500 professionals and delivered education sessions to over 200 young people in this year. We also developed an on-line learning resource for primary care staff in Sheffield. This enabled GP's and colleagues to look at our learning materials in their own time. We have developed a similar package for teaching staff in Barnsley which will be available in summer 2022.

One key outcome of our training programme has been our engagement with the obesity agenda. We actively sought to influence the conversation around weight and how services approach the issue as we felt too little attention was paid to psychological considerations. We were also concerned about the consequences of the focus on calories and good vs bad foods. Our engagement led to some important discussions with public health officers responsible for commissioning weight management services. We were invited to formally contribute to all future discussions and help other services change language and approach.

Staff and volunteers

The achievements listed thus far would not have been possible without the dedication, resilience and passion of our staff and volunteers. Our staff team grew during this year and was enriched by the experience and skills new team members brought in. The pandemic increased the complexity of presentations our clinical team worked with, thus necessitating additional investment in training and in staff wellbeing. We received some additional funding from the Tudor Trust specifically for staff wellbeing. We utilised this money in a number of ways including offering all staff membership of Westfield health scheme. We also established bi-monthly wellbeing morning and had a dedicated wellbeing week in July 2021; this included whole team and volunteer picnic, walks, talks, complimentary therapies, and a joint celebration with trustees. Everyone reported feeling re-connected, re-charged, and valued. Our use of volunteers was primarily for facilitating our monthly support groups. We had 2 experts by experience volunteering with us: one supporting our admin team and the other our education and training delivery. Our trustees continued to volunteer their time to attend bi-monthly meetings and offer their knowledge, expertise and commitment as often as required.

South Yorkshire Eating Disorders Association

Directors' report (Incorporating the Trustees' annual report) - continued For the year ended 31 March 2022

2021 saw the launch of REDCAN- a network of charities working exclusively with eating disorders. We played a key role in establishing its vision and terms of reference. It was such a positive affirmation to hear the creative solutions offered by our peers to the same challenges we have faced- increase demand, change in complexity of presentations, psychological impact on staff. The network gave us access to national policy makers and key NHS strategists who heard how prevention and early intervention objectives were being delivered by third sector providers.

We launched a monthly e-bulletin in 2021 which we distributed to over 3000 stakeholders. Each bulletin focused on a particular issue including carers, coping with Christmas, safe exercising and self-care techniques. We received very positive feedback from service users who found the range of issues covered very helpful. We also launched a number of helpful videos made by staff on issues such as 'Mindfulness and Eating Disorder Recovery', 'The Benefits of Regular Eating for Eating Disorder Recovery' and 'what is counselling'. These were produced in response to increasing waiting times for treatment and the need to find additional methods to support people. These videos are all available on our website and we will add to the resources available over the next year.

2021/22 was year 2 of our 3-year business plan. The plan remained a key point of focus for all our developmental and delivery objectives. As can be seen by the details above we met most of our year 2 objectives:

- ✓ Expand and roll out provision of our therapeutic services, particularly CBT-T.
- ✓ Establish dedicated carers service and increase frequency of treading on eggshells course.
- ✓ Expansion and diversification of our education and training provision.
- ✓ Increase allocation of resources for staff training and well-being
- ✓ Utilise technology to ease access to support and improve external communications

Financial review and reserves policy

2021/22 was the first year where our income and expenditure exceeded £500,000. This reflects an increase in contractual income and our staffing capacity. Both were extremely welcome. The improvement in our finances allowed us to invest more in staff via improvement to terms and conditions and through providing more access to training opportunities. We also used it to improve our internal functions; this included upgrade of our phone and IT systems and purchase of a suite of laptops.

Various funders have funded clinical services for multiple years – a proportion of income has been deferred in the year. There is an anticipated decrease in income for 2022/23 which will be offset by this carry forward we had at end of 2021/22. This provides a longer period of certainty and stability than had been the case in previous years.

South Yorkshire Eating Disorders Association

Directors' report (Incorporating the Trustees' annual report) - continued For the year ended 31 March 2022

Reserves policy

The Board has determined the following objectives:

- (a) A free reserves target of £140k. This target is based upon an assessment of the reserves needed to:
 - Cover liabilities and wind-up costs
 - Provide working capital for cash-flow
 - Assist in managing risk by accommodating unplanned variations to budget
- (b) To designate funds from free reserves to meet specific future plans as required and as resources permit.
- (c) To hold all restricted reserves in a liquid and risk-free form.

As at 31 March 2022 there were £239,328 free reserves (general funds excluding fixed assets), which exceeds the free reserves target. This excess of reserves will allow for the continuation of services if income decreases, and also provide for a longer period of certainty and stability for the organisation.

There were £56,580 restricted funds, which were restricted to a project or service by the donor. All reserves are held in accessible bank accounts.

This reserves policy informs the Board's annual budget setting. The Board will monitor financial performance against budget at least quarterly. The Board will review the reserves policy in November 2022.

Risk management

Trustees are aware of their responsibilities in managing the risks of SYEDA. A risk register, covering all organisational areas including services, finances, staffing, building, equipment and governance is in place and is reviewed annually. Individual areas are looked at in respect of high, medium and low priority risk levels and the impact this might have.

Mitigating activities have been highlighted with a monitoring eye kept on them. Policies and procedures continue to be created and revised on an ongoing basis to update the organisation in line with changing legislation and demand.

Future plans

The success in securing recurrent funding from CCG's in Sheffield, Rotherham and Barnsley reduces the pressure going forward to chase funding to deliver our core services. This allows more energy to be directed towards consolidation and to improving internal processes and practice. We are committed to support our staff's professional development and wellbeing through additional investment in training and continuation of regular wellbeing events.

We have had strong indications from Doncaster CCG that our lobbying for a contract to re-start delivery will be committed to in 2022/23 and we would wish to see its consolidation over the proceeding years.

South Yorkshire Eating Disorders Association

**Directors' report (Incorporating the Trustees' annual report) - continued
For the year ended 31 March 2022**

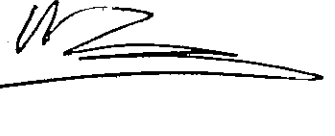
We will begin work on our next Business plan for 2023 and beyond; many of its anticipated ambitions will reflect initiatives started in this year and developed further in 2022/23. This will include expanding our consultancy work to reflect our work with public health and COMPASS. We will learn from our group work initiatives being launched in 2022/23 and work with partners in REDCAN to influence policy makers and commissioners.

We will re-double our efforts to place our service user at the centre of all our development plans and seek to meet as many unmet needs as possible.

Small company provisions:

This report has been prepared in accordance with the special provisions relating to small companies' subject to the small companies' regime within Part 15 of the Companies Act 2006.

Approved by the board on 22/11/22 and signed on its behalf by:



Matthew Peers
Chair of trustees

Independent Examiner's report to the Trustees of South Yorkshire Eating Disorders Association ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

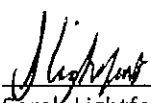
Independent examiner's statement

Since the Company'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, 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting 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 accounts to be reached.

Signed: 
Sarah Lightfoot, FCA, DChA
Employee of:
VAS Community Accountancy
The Circle
33, Rockingham Lane
Sheffield
S1 4FW

Date: 1 December 2022

South Yorkshire Eating Disorders Association

Statement of financial activities (incorporating the income and expenditure account)
For the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Income from:							
Donations and grants	2	7,973	-	7,973	55,586	-	55,586
Charitable activities	3	443,814	108,312	552,126	278,334	158,364	436,698
Fundraising		541	3,521	4,062	5,314	-	5,314
Investments - bank interest		152	-	152	152	-	152
Total Income		452,480	111,833	564,313	339,386	158,364	497,750
Expenditure on:							
Fundraising activities		216	-	216	601	190	791
Charitable activities	4	392,674	94,949	487,623	235,504	156,633	392,137
Total expenditure		392,890	94,949	487,839	236,105	156,823	392,928
Net movement in funds		59,590	16,884	76,474	103,281	1,541	104,822
Total funds brought forward		185,063	39,696	224,759	81,782	38,155	119,937
Total funds carried forward		244,653	56,580	301,233	185,063	39,696	224,759

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

South Yorkshire Eating Disorders Association

Balance sheet As at 31 March 2022

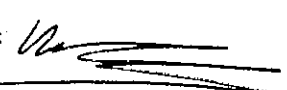
	Notes	2022 £	2021 £
Fixed Assets			
Tangible Assets	8	5,325	-
Current assets			
Debtors	9	4,250	6,198
Cash at bank and in hand		654,086	390,532
Total current assets		658,336	396,730
Creditors: amounts falling due within one year	10	(362,428)	(171,971)
Net current assets		295,908	224,759
Total assets less current liabilities		301,233	224,759
Creditors: amounts falling due after more than one year		-	-
Total net assets		301,233	224,759
Funds of the Charity			
General funds		244,653	146,045
Designated funds	12	-	39,018
Total unrestricted funds		244,653	185,063
Restricted income funds	13	56,580	39,696
Total funds	14	301,233	224,759

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

Approved by the board on 22/11/22 and signed on their behalf by: 

Matthew Peers
Chair of trustees

South Yorkshire Eating Disorders Association

Statement of cash flows
For the year ended 31 March 2022

	Notes	2022 £	2021 £
Reconciliation of net expenditure to net cash flow from operating activities			
Net Income/(expenditure) for the year (as per the SOFA)	76,474	104,822	
Adjustments for:			
(Increase)/decrease in debtors	1,948	9,344	
Increase/(decrease) in creditors	190,457	90,128	
Investment income	(152)	(152)	
Cash flows from operating activities			
Net cash provided by/(used in) operating activities		268,727	204,142
Cash flows from Investing activities			
Investment Income	152	152	
Purchase of fixed assets	(5,325)	-	
Net cash (used in)/provided by investing activities		(5,173)	152
Change in cash and cash equivalents		263,554	204,294
Cash and cash equivalents at the beginning of the year		390,532	186,238
Cash and cash equivalents at the end of the year		<u>654,086</u>	<u>390,532</u>

Notes to the Accounts
For the year ended 31 March 2022

1 Accounting Policies

(a) Basis of preparation

South Yorkshire Eating Disorders Association is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the company information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

The charity meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

(b) Income

Income is recognised in the SOFA when the charity has entitlement to the funds, any performance conditions attached to the monies have been met, the receipt of the income is probable and its amount can be reliably measured.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the service provision or as a multi-year grant is deferred until the period relating to the service or activity.

(c) Expenditure and liabilities

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Overheads are assigned to projects based on a monthly calculation of staff time.

(d) Tangible fixed assets

All items of capital expenditure below £500 are written off as incurred.

Depreciation has been calculated to write down the cost or valuation, less estimated residual value, of all tangible fixed assets over their expected useful lives on a straight line basis. The rate per annum is as follows:

Computer equipment - 3 years straight

(e) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(f) Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

(g) Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

(h) Fund accounting

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific artistic projects being undertaken by the charity.

(i) Pensions

The organisation has a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

Notes to the Accounts - continued
For the year ended 31 March 2022

1 Accounting Policies - continued

(j) Operating lease rentals

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

(k) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations and grants

	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Donations	7,973	-	7,973	54,086	-	54,086
The Talbot Trust	-	-	-	1,500	-	1,500
	7,973	-	7,973	55,586	-	55,586

3 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Grants						
Projects						
Big Lottery Fund	-	45,206	45,206	-	112,030	112,030
The Tudor Trust	-	13,332	13,332	-	33,334	33,334
The Talbot Trust	-	5,000	5,000	-	-	-
South Yorkshire's Community Foundation	-	7,240	7,240	-	-	-
The Tudor Trust	-	-	-	-	2,000	2,000
The Breims Trust	-	-	-	-	5,000	5,000
Company of Cutlers Charitable Trust	-	-	-	-	1,000	1,000
South Yorkshire's Community Foundation	-	-	-	-	5,000	5,000
Grants total	-	70,778	70,778	-	158,364	158,364
Service level agreements and contractual grants						
Clinical services	411,618	-	411,618	266,274	-	266,274
Training income	13,786	37,534	51,320	11,920	-	11,920
Service charges	18,410	-	18,410	140	-	140
	443,814	108,312	552,126	278,334	158,364	436,698

4 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Note						
Service delivery	1,820	748	2,568	505	305	810
Staff Costs - salaries	345,978	80,292	426,270	203,733	134,196	337,929
Other staff (and volunteer) costs	9,257	1,313	10,570	2,484	2,487	4,971
Professional fees	3,150	602	3,752	1,030	1,708	2,738
Rent	9,821	2,679	12,500	8,376	4,124	12,500
Other premises and cleaning costs	5,459	3,650	9,109	3,507	1,728	5,235
Telephone costs	4,499	452	4,951	5,119	370	5,489
IT equipment, maintenance and support	3,947	947	4,894	4,850	7,136	11,986
Insurance	1,584	442	2,026	1,251	616	1,867
Stationery and office supplies	4,157	1,828	5,985	1,260	2,770	4,030
Other costs	1,191	1,527	2,718	1,862	440	2,302
Fees for external scrutiny of accounts	1,811	469	2,280	1,527	753	2,280
	392,674	94,949	487,623	235,504	156,633	392,137

Notes to the Accounts - continued
For the year ended 31 March 2022

5 Staff Costs

	2022 £	2021 £
Salaries	388,135	307,142
Employer's National Insurance	32,407	23,836
Employer's allowance	(4,000)	(4,000)
Pension costs	9,728	10,951
	426,270	337,929

No employee received emoluments of more than £60,000. The average number of employees during the period was 18 (2021: 16).

6 Fees to Independent examiner's organisation

	2022 £	2021 £
Fee for Independent examination	2,280	2,280
Other fees paid to Independent examiner's organisation for IT support, equipment and software	3,828	5,778

7 Trustees and key management remuneration, benefits and expenses

Trustees received no remuneration, benefits or expenses in this period except expenses paid in connection with their duties as volunteers (2021: £nil).

The key management personnel of the charity comprise the trustees, the Chief Executive Officer, the Clinical Manager and the Office Manager. The total employee benefits of the key management personnel of the charity were £111,786 (2021: £95,839).

8 Tangible Fixed Assets

	Computer equipment £	Total £
Cost or Valuation		
As at 1 April 2021	-	-
Additions	5,325	5,325
As at 31 March 2022	5,325	5,325
Depreciation		
As at 1 April 2021	-	-
Charge this period	-	-
As at 31 March 2022	-	-
Net Book Value		
As at 31 March 2022	5,325	5,325
As at 31 March 2021	-	-

9 Debtors

	2022 £	2021 £
Trade debtors	-	1,922
Prepayments	4,250	4,276
	4,250	6,198

10 Creditors: amounts falling due within one year

	Note	2022 £	2021 £
Trade creditors		10,888	5,631
Accruals		2,808	2,340
Other creditors		11,432	8,768
Deferred Income	11	337,300	155,232
		362,428	171,971

Notes to the Accounts - continued
For the year ended 31 March 2022

11 Deferred income

	2022 £	2021 £
Deferred income brought forward	155,232	72,799
Income released in the year	(155,232)	(72,799)
Income received in the year	337,300	155,232
Deferred income carried forward	337,300	155,232

Deferred income relates to monies received in advance of the date of the service it is provided for.

12 Designated funds

	Balance at 01-Apr-21 £	Income £	Expenditure £	Transfers £	Balance at 31-Mar-22 £
Prevention & Early Intervention contract	39,018	72,799	(105,715)	(6,102)	-
	39,018	72,799	(105,715)	(6,102)	-

Prevention & Early Intervention contract

The trustees designated this contract as it spanned two financial years - the work was completed by the end of the financial year, so the unspent funds have been transferred to the general fund.

Prior year comparison

	Balance at 31-Mar-20 £	Income £	Expenditure £	Transfers £	Balance at 31-Mar-21 £
Prevention & Early Intervention contract	-	145,598	(106,580)	-	39,018
	-	145,598	(106,580)	-	39,018

13 Restricted funds

	Balance at 01-Apr-21 £	Income £	Expenditure £	Transfers £	Balance at 31-Mar-22 £
Big Lottery Fund: Reaching Communities	9,284	45,206	(42,816)	(11,674)	-
CBT10 Project	5,952	-	(17,626)	11,674	-
Business Development Manager	24,069	13,332	(23,461)	-	13,940
Staff wellbeing	391	-	(391)	-	-
Training	-	37,534	(4,334)	-	33,200
Carer's post	-	15,761	(6,321)	-	9,440
	39,696	111,833	(94,949)	-	56,580

Big Lottery Fund: Reaching Communities

We received 3 years funding from the national lottery (commenced October 2018) to provide therapeutic interventions in Barnsley, Doncaster and Rotherham. This funding stream ended during the year. The underspend primarily related to the extra £20,000 received during the pandemic to expand the CBT-T project - and so the unspent Lottery funds have been reallocated to the CBT10 restricted fund.

CBT10 Project

CBT-T is a clinical intervention for individuals presenting with bulimia or binge eating disorder- we sought funding from a number of funders and were able to expand our capacity as a result of successful funding applications. This funding has now been fully spent.

Business Development Manager

Funding to employ a business development manager with a specific focus on sustaining and expanding our outreach capacity.

Staff wellbeing

Monies given towards supporting Staff wellbeing.

Training

A restricted training grant provided by Barnsley MBC for training delivery.

Carer's post

Funding received from a number of funders, and from our own fundraising to support our carers services - carers are a critical part of ensuring the recovery of someone affected by an eating disorder.

Notes to the Accounts - continued
For the year ended 31 March 2022

13 Restricted funds - continued

Prior year comparison

	Balance at 31-Mar-20 £	Income £	Expenditure £	Transfers £	Balance at 31-Mar-21 £
<i>Big Lottery Fund: Reaching Communities</i>	1,723	112,030	(104,469)	-	9,284
<i>CBT10 Project</i>	10,728	11,000	(15,776)	-	5,952
<i>The Tudor Trust: Business Development Manager</i>	25,704	33,334	(34,969)	-	24,069
<i>The Tudor Trust: Staff wellbeing</i>	-	2,000	(1,609)	-	391
	38,155	158,364	(156,823)	-	39,696

14 Net assets by fund

	General funds £	Designated funds £	Restricted funds £	Total 2022 £
Tangible Assets	5,325	-	-	5,325
Net current assets	239,328	-	56,580	295,908
	244,653	-	56,580	301,233

Prior year comparative

	General funds £	Designated funds £	Restricted funds £	Total 2021 £
Net current assets	146,045	39,018	39,696	224,759
	146,045	39,018	39,696	224,759

15 Operating lease commitments

As at 31 March 2022 the charity was committed to making the following payments under operating leases as follows:

	2022 £	2021 £
Payable within 1 year	3,744	4,594
Payable between 1-5 years	22,940	7,935
	26,684	12,529

16 Related party transactions

A trustee's close family member is employed in the charity on the same terms as other employees. The trustee declares their conflict of interest during pay review discussions.

There have been no further related party transactions during the year that are not included in note 7.