

Company registration number: 05689222
Charity registration number: 1114451

South Yorkshire Eating Disorders Association

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2023

South Yorkshire Eating Disorders Association

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South Yorkshire Eating Disorders Association

Legal and administrative information For the year ended 31 March 2023

Registered Charity Number

1114451

Registered Company Number

05689222

Directors (Trustees)

| | |
|-----------------------|-----------|
| Matthew Peers | Chair |
| Paul Mount | Treasurer |
| Rebecca Woolley | Secretary |
| Jenny Allen | |
| Maggie Young | |
| Steven Rippin | |
| Debbie Bell | |
| Jennifer Longden | |
| Nomakhosazana Ndhlovu | |

Resigned 22 November 2022

Appointed 22 November 2022

Resigned 21 March 2023

Appointed 19 September 2023

Alexis Foster

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 (and accountants)

Sarah Lightfoot, FCA DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

South Yorkshire Eating Disorders Association

Directors' report (incorporating the Trustees' annual report) For the year ended 31 March 2023

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2023 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 each member is limited to £10 liability if the charity is wound up.

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. The board plan to introduce a formal induction and training process.

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.

Directors' report (incorporating the Trustees' annual report) - continued
For the year ended 31 March 2023

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

2022/23 felt like a year of consolidation and expansion. After the previous 2 years underpinned by the covid-19 pandemic it also felt like a year of relative calm, though the consequences of the pandemic were clearly evident during this year; both in terms of continuous demand for our services and the level of complexity/severity present with many referrals. We secured new and innovative contracts with newly formed commissioning bodies and continued to explore opportunities to further diversify sources of income and reaching new audiences for our specialist service.

Staff wellbeing remained a key focus with regular wellbeing mornings taking place and improvements to employee terms and conditions.

Clinical activity

Our focus remained delivering direct therapeutic support to individuals affected by an eating disorder. Demand for our service remained very high with **678** referrals received across our 3 areas of operation- Barnsley, Rotherham and Sheffield- an increase of **118** from 2021/22. This placed enormous pressure on one of our core aims to be a service that **'supports early diagnosis, prompt assessment and early intervention'**.

We did however become a FREED (First episode Rapid Early intervention for Eating Disorders) pilot scheme for South Yorkshire- FREED is an innovative, evidence-based, specialist care package for 16 to 25-year-olds with a first episode eating disorder of less than three years duration. FREED overcomes barriers to early treatment and recovery and provides highly coordinated early care, with a central focus on reducing the duration of an untreated eating disorder. We received additional funding to increase our clinical capacity to enable us to prioritise young people who met the FREED criteria.

Directors' report (incorporating the Trustees' annual report) - continued
For the year ended 31 March 2023

Whilst this was a positive initiative and one we continued in 2023/24 it did mean we were less able to respond as quickly for individuals not within the FREED cohort; 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. **486** (an increase of 96 from 2021/23) 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 that 80% reported positive changes to mental health, relationship with food and body etc.

We continued to focus our energies on providing individuals on our waiting list with support- we enhanced the self-help resources we developed in 2021/22- <https://www.syeda.org.uk/self-help-resources>. and introduced a 4-week psycho-educational program designed to equip clients with knowledge for their recovery while they are waiting for 1-1 therapy. The sessions included valuable information on key topics such as eating disorder stigma, diet culture, starvation syndrome, body image and the role of emotions. With repeated trials of this group, we hope to see a positive impact on client's therapy outcomes and are collecting data to measure this.

Additional funding enabled us to further expand and diversify our clinical offer. We increased the number of staff employed to deliver CBT-T to ensure it was accessible to all our service users regardless of their locality.

ARFID (Avoidant/restrictive food intake disorder) was present in an increasing number of referrals this year and became an issue of concern in multiple inter-agency forums. The treatment for ARFID is very specific and it is not something currently covered in contracts with CCG's. We did however launch an on-line self-help guide- <https://www.syeda.org.uk/arfid> to begin to address unmet need. We also begun to explore establishing a ARFID psycho-education/support group which we intend to launch in 2023/24.

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

Sheffield continued to be our primary area of activity accounting for **469** of the total 678 referrals in 2022/23. The demand for our services and increase in our staffing further highlighted the need for bigger premises offering more rooms to deliver 1-2-1 and group therapies. We continued to explore co-location options with our NHS partners – one of the core objectives within the ASERT single pathway development was to establish a single base where everyone requiring help/treatment could go. We visited a number of premises with NHS colleagues and looked at cost implications and timeframes. We jointly agreed to pursue one particular option and felt confident it was viable. Unfortunately, the cost implications proved prohibitive and forced all parties consider next step. An internal consultation with staff led SYEDA to commence seeking our own new premises as this would increase our options and remove some of the constraints implicit within a multi-party venture. We identified premises in the city centre and begun discussion with the landlord agent. We are confident that we will move into these in 2023.

South Yorkshire Eating Disorders Association

Directors' report (incorporating the Trustees' annual report) - continued For the year ended 31 March 2023

The ASERT pathway continued to move forward albeit at a slower pace than hoped. Weekly triage meetings were established between ourselves and Sheffield Eating Disorders service (NHS) to discuss cases and agree most appropriate response. Resources were allocated and set aside for migration across to a single IT system which would improve exchange of information and allow us access to more NHS records. The close of 2022/23 saw a reaffirming of the commitment by all parties to continue to move the agenda forward for the benefit of service users in Sheffield.

Rotherham

2022/23 was on continuation of activities in 2021/22 with similar levels of investment from the CCG. This also included a further investment in our training programme as demand in the previous year had exceeded the contracted outputs.

We became a key member of the newly established Eating Disorder Task and Finish Group. This brought together key stakeholders all concerned to improve provision and pathways. This felt like a hugely positive development and one we had been calling for continuously over the previous 2- 3 years. This development reflected a change in the strategic landscape across and led by the ICB which saw eating disorders given greater priority and expectations on strategic leads to allocate the time and resources to address gaps and establish forums for collaboration and planning.

Barnsley

2022/23 saw a big increase in our funding from Barnsley CCG which enabled us to expand our treatment options and take a fuller role in the emerging eating disorder pathway. We collaborated in weekly 3-way triage meetings with CAMHS ED team, COMPASS (led of delivery of in-school mental health support) and ourselves. This provided a clear pathways for treatment depending on presentation and significantly reduced waiting times or unnecessary duplication of processes.

We also continued to be a core member of the Barnsley Eating Disorder Working Group which brought together key stakeholders to identify gaps and agree solutions. A number of specific proposals were generated by the group and influenced commissioning plans and commitments; one of which will see a substantial increase in funding for an adult pathway in 2023/24.

The training we were commissioned to deliver in 2021/22 by Barnsley Council (following a successful bid to the Better Mental Health Fund) was independently evaluated by Manchester University- the evaluation concluded in September 2022 was a positive affirmation of the work we had undertaken and made a number of recommendations including:

1. There should be additional funding to enable SYEDA to facilitate practical skills-based training so that delegates can further develop the confidence and capability needed to apply evidence informed practices in support of low-level early interventions.
2. There should be additional funding to enable SYEDA to facilitate discrete workshops with schools and their connected MHST and 0-19 PHNS, supporting time for reflection that can lead on to the development of action and change management plans in support of a Whole School Approach.
3. The Barnsley Child and Young Persons Eating Disorder Working Group should consider commissioning a full Cost Based Analysis of the SYEDA training. It is important that the higher index of awareness enabled by SYEDA training is match funded against service provision so that agencies are adequately resourced to respond to the increasing number of referrals.

South Yorkshire Eating Disorders Association

Directors' report (incorporating the Trustees' annual report) - continued For the year ended 31 March 2023

We remain in discussions with relevant strategic partners to ensure some/all of the recommendations are enacted.

Education and training

Increased funding for our education and training provision saw us commence a recruitment drive in early 2023- we will have 3 additional posts operational in early 2023/24. The additional funding was in part a reflection of the increased requests for training and the very positive feedback we had received. We had also highlighted to commissioners the innovative approaches we had initiated during 2022/23; this included a 6 session body image workshop we launched at a secondary school in Sheffield- this was explicitly a preventative intervention aimed at young people displaying or articulating negative body image thoughts or behaviours but not yet developed into an eating disorder. The sessions were received well and feedback overall positive. We were clear in our intentions to use it as a pilot and undertake a detailed evaluation to assess what went well and what needs more thought/changing- the staff involved worked extremely hard to design, deliver and evaluate the project and present findings to staff and trustees.

We began work with an external designer to produce an education and training brochure for distribution in 2023/24:-

<https://www.syeda.org.uk/training-and-education-programme>

The brochure reflected the expansion of our capacity and a stronger focus on prevention and on Neurodivergence & eating disorders.

Staff and volunteers

Our staff team changed significantly during 2022/23 with 5 leavers and 5 starters. We also had 4 new starters at very beginning of 2023/24 increasing our staffing total to 22. The team possesses a very broad range of skills and experiences and have allowed us to deliver new and additional interventions. Our team lacks diversity and this remains a source of concern and something we continue to strive to address.

We utilised the skills within the staff team in a number of ways in addition to their core activities. One member of staff with extensive experience of leading complex compliance audits in residential settings undertook several internal audits for us. This included quality standards in eating disorders and Standards for referrals when a person has a diabetic diagnosis. All audits conducted included an action plan which has led to a number of key improvements in process and knowledge. It also meant we were able to fully comply with quality monitoring requirements from our commissioners.

Our use of volunteers remained confined to support group facilitators- an extremely crucial function and one we are extremely grateful for. There are usually up to 5 volunteer group facilitators.

Consultancy and research

We contributed to one piece of academic research and collaborated with 3 bids for research funding. The former was led by Northumbria University and looked at remote healthcare for eating disorders throughout covid-19 (RHED-C) the work involved extensive feedback from staff and services users and led to a detailed review of the pro's and cons of remote delivery and use of technology.

South Yorkshire Eating Disorders Association

Directors' report (incorporating the Trustees' annual report) - continued For the year ended 31 March 2023

Two of the research bids were focused on obesity and eating disorders and drew upon the emerging relationship between weight management and eating disorders services. Whilst neither bid was successful it did allow us to build links with Leeds University's obesity institute who continue to explore opportunities for future collaboration.

The final research bid is still awaiting a decision and is concerned with Implementing professional support for the voluntary sector workforce: A multi-case action research study.

We will continue to explore collaboration opportunities going forward and contribute to research where applicable.

Our expertise and experience were increasingly sought by third parties to address practice or to provide guidance and input into strategy and development plans. We worked with Sheffield Council's public health service to evaluate its promotional materials around healthy eating to ensure it did not contain unhelpful or negative images or narrative perpetuating concepts that can contribute towards an eating disorder. We were contracted as consultants to ensure eating disorders were considered in all food and weight related decisions/actions.

We were also contracted by COMPASS (a national charity providing health and wellbeing services for children, young people, adults, families and communities) to work with their leadership team to develop an early intervention plan for eating disorders. We have continued this relationship and look forward to support further developments in 2023/24.

Financial review and reserves policy

Funding

2022/23 continued the trend over the previous 2 years with the majority of our income coming from formal contracts with the NHS. We ceased to actively seek resources via fundraising related activities and for the first time in our history we had no charitable funding aside from small carry forwards from previously received grants i.e. Tudor trust. A significant change that did occur in the period and one we had actively sought/embedded in our 3-year business plan 2020-2023; we received confirmation that the baulk of the funding we receive from NHS commissioners in Sheffield, Barnsley and Rotherham would become recurring from 2023/24 - this was a most welcome development that provides us with core stability going forward. We have however recognised that being solely reliant upon NHS funding would be inadvisable and possibly restrictive. It is our intention therefore to develop a funding strategy in 2023/24 that includes our developmental aspirations and possible sources of funding.

Reserves policy

The Board has determined the following objectives:

- (a) A free reserves target of £150,000. This target is based upon an assessment of the reserves needed to:
 - Manage financial risks/future uncertainty and for
 - New opportunities/staying relevant.
- (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.

South Yorkshire Eating Disorders Association

Directors' report (incorporating the Trustees' annual report) - continued For the year ended 31 March 2023

At 31 March 2023 unrestricted reserves stood at £416,670. This reserves policy informs the Board's annual budget-setting. The Board will monitor financial performance against budget at least quarterly. There were no designated funds at the year end.

The board recognised the significant additional costs associated with the planned relocation; these included the cost of meeting lease liabilities on 2 properties as we are tied into a lease on our current premises until September 2024, this could an additional £25,000 to our rental costs in addition to costs related to repairs to our current premises and remodelling of our new premises which we hope to lease in summer or Autumn 2023.

Investment policy

The charity have invested excess cash in an interest bearing account, and review placing a portion of our reserves in a higher interest account regularly.

The board have recognised that retaining a flexible approach to utilising reserves is beneficial for service continuity and being able to quickly invest in served development as and when needed.

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.

The annual risk register assessment highlighted a number of principle risks. These included:

- health and safety considerations (staff and services)
- data protection compliance and breeches
- financial procedures and management
- funding gaps and uncertainty

We have put in place a number of additional measures to reduce the risk. This has included increasing frequency of health and safety inspections to bi-weekly from monthly, requiring staff to attend more intensive data protection training than in previous years, employing the services of an external bookkeeper and developing a funding strategy with staff and trustees.

Directors' report (incorporating the Trustees' annual report) - continued
For the year ended 31 March 2023

Future plans

Staff and trustees are attending a joint away day in 2023 to agree a vision for the next 3-5 years. This will draw upon and highlight distance travelled in last 3 years and identify gaps, opportunities and risks going forward.

A number of exiting opportunities and developments were agreed with commissioners for delivery in 2023/24. This included:

- a peer recovery service to support individuals awaiting an inpatient SEDU admission, during an inpatient admission, and transfer of care back to community teams on stepping down from an inpatient admission. Peer support is based on the recognition that there is no better person to support the path towards recovery than someone who has walked the same path as that individual.
- A diabetes and eating disorder service. Delivering interventions for people with diabetes and eating disorders. These will be co-designed with people affected by these conditions and informed by existing interventions for eating disorders not specific to people with diabetes. Give equal weight to mental and physical health when using endpoints to establish the success of any intervention. Focus on each type of diabetes separately, given the varied experiences of people with different forms of diabetes and the potential impact of stigma.
- Delivery of additional training for professional staff including MHST's, 0-19 services etc
- Delivery of topical workshops for young people e.g.) Body Image Workshop
- Provision of additional clinical support and supervision
- Focused work around FREED and the transition between children's and adult services

The last four bullet points were all contained within a service specification agreed with all 4 South Yorkshire CYP commissioners to address gaps in existing provision. This was the first iteration of a collaborative approach we anticipate will become then norm going forward with services commissioned on a South Yorkshire bases rather than in individual localities.

We also plan to formally submit bids for tier 2 weight management services in partnership with existing providers. This will introduce a much-needed psychological framework to ensure individuals are able to access the appropriate support and treatment for their negative relationship with food, body etc.

The ASERT pathway in Sheffield will continue to be a priority objective but maybe superseded by a wider South Yorkshire agenda with the ICB taking a more proactive and central role in designing and commissioning South Yorkshire wide solutions. We will remain active and vocal in all appropriate forums.

We will work with our partner organisations in RECAN (<https://www.redcan.org.uk>) to explore joint initiatives and continue to strive to see a member delivering services in every part of the country.

We will continue to explore all funding opportunities to diversify our income streams to be combine less reliant on NHS funding.

Directors' report (incorporating the Trustees' annual report) - continued
For the year ended 31 March 2023

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors for the purposes of company law) are responsible for preparing a Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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 21st November 2023 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 2023.

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
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Date: _____

South Yorkshire Eating Disorders Association

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2023

| | Notes | Unrestricted funds £ | Restricted funds £ | Total 2023 £ | Unrestricted funds £ | Restricted funds £ | Total 2022 £ |
|------------------------------------|-------|----------------------------|--------------------------|--------------------|----------------------------|--------------------------|--------------------|
| Income from: | | | | | | | |
| Donations and grants | 2 | 4,222 | - | 4,222 | 7,973 | - | 7,973 |
| Charitable activities | 3 | 658,305 | - | 658,305 | 443,814 | 108,312 | 552,126 |
| Fundraising | | 891 | - | 891 | 541 | 3,521 | 4,062 |
| Investments - bank interest | | 4,343 | - | 4,343 | 152 | - | 152 |
| Total income | | 667,761 | - | 667,761 | 452,480 | 111,833 | 564,313 |
| Expenditure on: | | | | | | | |
| Fundraising activities | | 467 | 29 | 496 | 216 | - | 216 |
| Charitable activities | 4 | 496,302 | 51,830 | 548,132 | 392,674 | 94,949 | 487,623 |
| Total expenditure | | 496,769 | 51,859 | 548,628 | 392,890 | 94,949 | 487,839 |
| Net movement in funds | | 172,017 | (52,884) | 119,133 | 59,590 | 16,884 | 76,474 |
| Total funds brought forward | | 244,653 | 56,580 | 301,233 | 185,063 | 39,696 | 224,759 |
| Total funds carried forward | | 416,670 | 3,696 | 420,366 | 244,653 | 56,580 | 301,233 |

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 2023

| | Notes | 2023 £ | 2022 £ |
|---|-------|----------------|----------------|
| Fixed Assets | | | |
| Tangible Assets | 8 | 5,173 | 5,325 |
| Current assets | | | |
| Debtors | 9 | 30,024 | 4,250 |
| Cash at bank and in hand | | 681,591 | 654,086 |
| Total current assets | | 711,615 | 658,336 |
| Creditors: amounts falling due within one year | 10 | (296,422) | (362,428) |
| Net current assets | | 415,193 | 295,908 |
| Total assets less current liabilities | | 420,366 | 301,233 |
| Creditors: amounts falling due after more than one year | | - | - |
| Total net assets | | 420,366 | 301,233 |
| Funds of the Charity | | | |
| General funds | | 416,670 | 244,653 |
| Designated funds | 12 | - | - |
| Total unrestricted funds | | 416,670 | 244,653 |
| Restricted income funds | 13 | 3,696 | 56,580 |
| Total funds | 14 | 420,366 | 301,233 |

For the year ending 31 March 2023 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 21st November 2023 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 2023

| | | 2023 £ | 2022 £ |
|---|----------|-----------|-----------|
| Reconciliation of net expenditure to net cash flow from operating activities | | | |
| Net income/(expenditure) for the year (as per the SOFA) | 119,133 | 76,474 | |
| Adjustments for: | | | |
| (Increase)/decrease in debtors | (25,774) | 1,948 | |
| Increase/(decrease) in creditors | (66,006) | 190,457 | |
| Investment income | (4,343) | (152) | |
| Depreciation | 2,439 | - | |
| Cash flows from operating activities | | | |
| Net cash provided by/(used in) operating activities | | 25,449 | 268,727 |
| Cash flows from investing activities | | | |
| Investment income | 4,343 | 152 | |
| Purchase of fixed assets | (2,287) | (5,325) | |
| Net cash (used in)/provided by investing activities | | 2,056 | (5,173) |
| Change in cash and cash equivalents | | 27,505 | 263,554 |
| Cash and cash equivalents at the beginning of the year | | 654,086 | 390,532 |
| Cash and cash equivalents at the end of the year | | 681,591 | 654,086 |

Notes to the Accounts

For the year ended 31 March 2023

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 £10 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 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 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 line

(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.

Notes to the Accounts - continued
For the year ended 31 March 2023

(h) Fund accounting

1 Accounting Policies - continued

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

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 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.

(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 2023 £ | Unrestricted funds £ | Restricted funds £ | Total 2022 £ |
|-----------|----------------------------|--------------------------|--------------------|----------------------------|--------------------------|--------------------|
| Donations | 4,222 | - | 4,222 | 7,973 | - | 7,973 |
| | 4,222 | - | 4,222 | 7,973 | - | 7,973 |

3 Income from charitable activities

| | Unrestricted funds £ | Restricted funds £ | Total 2023 £ | Unrestricted funds £ | Restricted funds £ | Total 2022 £ |
|--|----------------------------|--------------------------|--------------------|----------------------------|--------------------------|--------------------|
| Grants | | | | | | |
| Projects | | | | | | |
| Big Lottery Fund | - | - | - | - | 45,206 | 45,206 |
| The Tudor Trust | - | - | - | - | 13,332 | 13,332 |
| The Talbot Trust | - | - | - | - | 5,000 | 5,000 |
| South Yorkshire's Community Foundation | - | - | - | - | 7,240 | 7,240 |
| Grants total | - | - | - | - | 70,778 | 70,778 |
| Service level agreements and contractual grants | | | | | | |
| Clinical services | 622,908 | - | 622,908 | 411,618 | - | 411,618 |
| Training income | 33,847 | - | 33,847 | 13,786 | 37,534 | 51,320 |
| Service charges | 1,550 | - | 1,550 | 18,410 | - | 18,410 |
| | 658,305 | - | 658,305 | 443,814 | 108,312 | 552,126 |

Notes to the Accounts - continued
For the year ended 31 March 2023

4 Expenditure on charitable activities

| | | Unrestricted funds | Restricted funds | Total 2023 | Unrestricted funds | Restricted funds | Total 2022 |
|------|--|-----------------------|---------------------|----------------|-----------------------|---------------------|----------------|
| Note | | £ | £ | £ | £ | £ | £ |
| | Service delivery | 1,846 | - | 1,846 | 1,820 | 748 | 2,568 |
| | Staff Costs - salaries | 435,114 | 46,196 | 481,310 | 345,978 | 80,292 | 426,270 |
| | Other staff (and volunteer) costs | 12,399 | 990 | 13,389 | 9,257 | 1,313 | 10,570 |
| | Professional fees | 4,257 | 264 | 4,521 | 3,150 | 602 | 3,752 |
| | Rent | 11,250 | 1,250 | 12,500 | 9,821 | 2,679 | 12,500 |
| | Other premises and cleaning costs | 8,749 | 753 | 9,502 | 5,459 | 3,650 | 9,109 |
| | Telephone costs | 4,192 | 142 | 4,334 | 4,499 | 452 | 4,951 |
| | IT equipment, maintenance and support | 5,028 | 547 | 5,575 | 3,947 | 947 | 4,894 |
| | Depreciation | 2,439 | - | 2,439 | - | - | - |
| | Insurance | 2,119 | 232 | 2,351 | 1,584 | 442 | 2,026 |
| | Stationery and office supplies | 4,126 | 784 | 4,910 | 4,157 | 1,828 | 5,985 |
| | Other costs | 2,240 | 395 | 2,635 | 1,191 | 1,527 | 2,718 |
| | Fees for external scrutiny of accounts | 2,543 | 277 | 2,820 | 1,811 | 469 | 2,280 |
| | | 496,302 | 51,830 | 548,132 | 392,674 | 94,949 | 487,623 |

The charity has one reportable activity - all direct and support costs are listed above.

5 Staff Costs

| | 2023 £ | 2022 £ |
|-------------------------------|----------------|----------------|
| Salaries | 430,647 | 388,135 |
| Employer's National Insurance | 40,520 | 32,407 |
| Employer's allowance | (5,000) | (4,000) |
| Pension costs | 15,143 | 9,728 |
| | 481,310 | 426,270 |

No employee received emoluments of more than £60,000. The average number of employees during the period was 17 (2022: 18).

6 Fees to independent examiner's organisation

| | 2023 £ | 2022 £ |
|---------------------------------|--------------|--------------|
| Fee for independent examination | 2,820 | 2,280 |

There were no other fees paid to the independent examiner's organisation in the year.

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 (2022: £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 £130,641 (2022: £111,786).

Notes to the Accounts - continued
For the year ended 31 March 2023

8 Tangible Fixed Assets

| | Computer equipment £ | Total £ |
|----------------------------|----------------------------|--------------|
| Cost or Valuation | | |
| As at 1 April 2022 | 5,325 | 5,325 |
| Additions | 2,287 | 2,287 |
| As at 31 March 2023 | 7,612 | 7,612 |
| Depreciation | | |
| As at 1 April 2022 | - | - |
| Charge this period | 2,439 | 2,439 |
| As at 31 March 2023 | 2,439 | 2,439 |
| Net Book Value | | |
| As at 31 March 2023 | 5,173 | 5,173 |
| As at 31 March 2022 | 5,325 | 5,325 |

9 Debtors

| | 2023 £ | 2022 £ |
|---------------|---------------|--------------|
| Trade debtors | 25,000 | - |
| Prepayments | 5,024 | 4,250 |
| | 30,024 | 4,250 |

10 Creditors: amounts falling due within one year

| | Note | 2023 £ | 2022 £ |
|-----------------|------|----------------|----------------|
| Trade creditors | | 5,176 | 10,888 |
| Accruals | | 3,539 | 2,808 |
| Other creditors | | 10,207 | 11,432 |
| Deferred income | 11 | 277,500 | 337,300 |
| | | 296,422 | 362,428 |

11 Deferred income

| | 2023 £ | 2022 £ |
|---------------------------------|----------------|----------------|
| Deferred income brought forward | 337,300 | 155,232 |
| Income released in the year | (337,300) | (155,232) |
| Income received in the year | 277,500 | 337,300 |
| Deferred income carried forward | 277,500 | 337,300 |

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

Notes to the Accounts - continued
For the year ended 31 March 2023

12 Designated funds

There were no designated funds during this financial year.

| <i>Prior year comparison</i> | <i>Balance at 31-Mar-21</i> | <i>Income</i> | <i>Expenditure</i> | <i>Transfers</i> | <i>Balance at 31-Mar-22</i> |
|---|---------------------------------|---------------|--------------------|------------------|---------------------------------|
| | £ | £ | £ | £ | £ |
| <i>Prevention & Early Intervention contract</i> | 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.

13 Restricted funds

| | <i>Balance at 01-Apr-22</i> | <i>Income</i> | <i>Expenditure</i> | <i>Transfers</i> | <i>Balance at 31-Mar-23</i> |
|---|---------------------------------|---------------|--------------------|------------------|---------------------------------|
| | £ | £ | £ | £ | £ |
| The Tudor Trust: Business Development Manager | 13,940 | - | (6,894) | (7,046) | - |
| Training | 33,200 | - | (32,175) | (1,025) | - |
| Carer's post | 9,440 | - | (12,790) | 7,046 | 3,696 |
| | 56,580 | - | (51,859) | (1,025) | 3,696 |

The Tudor Trust: Business Development Manager

Funding to employ a business development manager with a specific focus on sustaining and expanding our outreach capacity. When this post ceased, the funders allowed the remaining funds to be put towards the Carer's post.

Training

A restricted training grant provided by Barnsley MBC for training delivery. The training has been delivered in accordance with the agreement, and so the funding balance has been transferred to unrestricted funds.

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.

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

Notes to the Accounts - continued
For the year ended 31 March 2023

14 Net assets by fund

| | General funds £ | Restricted funds £ | Total 2023 £ |
|--------------------|-----------------------|--------------------------|--------------------|
| Tangible Assets | 5,173 | - | 5,173 |
| Net current assets | 411,497 | 3,696 | 415,193 |
| | 416,670 | 3,696 | 420,366 |

Prior year comparative

| | General 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 |

15 Operating lease commitments

As at 31 March 2023 the charity was committed to making the following payments under operating leases as follows:

| | 2023 £ | 2022 £ |
|---------------------------|---------------|---------------|
| Payable within 1 year | 4,865 | 3,744 |
| Payable between 1-5 years | 9,718 | 22,940 |
| | 14,583 | 26,684 |

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.