

OJ's Sensory Interaction Trust

Charity Registration Number: 1119863

**Trustees' Annual Report and Financial Statements
for the year ended 30 June 2021**

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Administrative Information

Trustees:	Lynden Robinson	
	Caroline Bridge	Resigned 3 rd September, 2020
	John-Tegid Roberts	
	Caroline Donnelly	
	Nicola Saywell	Resigned 2 nd September, 2020
	C McGowan	Resigned 22 nd May, 2019

Charity Address:	To August 2021	From September 2021
	The Loft	PO Box 1415
	Addison House	Poulton-Le-Fylde
	Lower Lane	Lancashire
	Longridge	FY1 9QA
	Preston	
	PR3 2YH	

Bankers:	Lloyds Bank
	94 Fishergate
	Preston
	PR1 2JB

Accountant:	Beyond Profit Ltd
	G104 Bolton Arena
	Arena Approach
	Horwich
	Bolton
	BL6 6LB

Independent Examiner:	It Doesn't Have to Cost the Earth Ltd
	47 St Dunstons Close
	Worcester
	WR5 2AJ

Trustees Annual Report

Structure, governance and management

The governing document of OJ's Sensory Interaction Trust is a Trust Deed dated 12 May 2006. Trustees are appointed for a 12-month term. Trustees meet at least twice per year. New Trustees are appointed by a resolution of the trustees passed at a special meeting.

Objectives and Activities for the Public Benefit

To advance the education of and provide facilities in the interests of recreation and leisure time occupation for children and adults with special learning needs primarily but not exclusively through the provision of sensory interaction centres throughout England and Wales with the object of improving their conditions of life by whatever charitable means the trustees think fit.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting the grant making policy for the period.

Review of Activities and Achievements

This was obviously a very difficult year for OJ's as we navigated COVID-19 restrictions and lockdowns. At the times we were unable to offer our face to face services we offered training sessions in Intensive Interaction and Understanding Sensory Diets and Sensory Circuits, via Zoom, for parents and carers. We worked with specialist trainers and also offered free 1:1 support for any family who required further help after the group training.

When our Saturday Family Club and Mid-week Holiday Club sessions were open, we limited numbers to keep our vulnerable children and young people as safe as possible. Sessions were well attended and run in a safe manner.

We opened 2 mid-week sessions, one for adults with autism and additional needs and another for home-schooled children with Special Educational Needs. Due to families still being very careful with COVID throughout the year, the sessions for home-schooled children were not well attended and we began to offer two sessions for adults. Again, participant numbers were low to keep everyone safe and we offered general activities such as New Age Kurling, Sound Boccia and dance.

Throughout the year two staff members were trained as Sleep Practitioners with a view to offering support to families who are experiencing sleep difficulties. Two other staff members went through Exercise To Music training and began to deliver sessions to our adults as trained instructors.

Future Plans

We plan to offer more mid-week family sessions during each holiday and increase the activities we offer during these sessions. Numbers will still be limited to ensure those who attend have the best experience they possibly can in a safe environment that isn't too busy.

We will be working on improving our adult mid-week sessions as people feel more confident to attend group sessions. We will work with carers to develop what we offer and engage as many participants as we can.

Financial review

There was a surplus in the year of £24,550 with the prior year being a surplus of £30,974. Income increased as a result of an increase in restricted grants of 118% over the prior year. However general donations were down.

Expenditure for the year increased to meet the additional increase in funding. This is particularly evident when looking at restricted funds expenditure.

Therefore, at the end of the financial year total charitable funds were £66,524 of which £60,255 was restricted funds.

Reserves Policy

The reserves policy is to build up 3 months of expenditure in unrestricted funds with a view to working towards a policy of holding 6 months of expenditure reserves.

The amounts will be reviewed annually and amended if necessary in line with the growth and changes of the charity.

For the financial year ending 30 June 2021, 3 months of expenditure (including restricted funds) is £23,420 with 6 months of expenditure being £46,839. The current unrestricted, free reserves of the charity are £6,269 which equates to 0.8 months. However excluding restricted funds the number of months is 23.8 months,

Trustees' responsibilities in relation to the financial statements

The charity trustees 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).

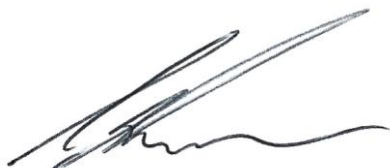
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- 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 proper 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees on 25 April 2022 and signed on their behalf by:

A handwritten signature in dark ink, appearing to read 'Lynden Robinson', with a long, sweeping horizontal stroke at the end.

Lynden Robinson
Chair of Trustees

Independent examiner's report to the trustees of OJ's Sensory Interaction Trust

I report to the trustees on my examination of the accounts of OJ's Sensory Interaction Trust (the Charity) for the year ended 30 June 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. The accounting records were not kept in accordance with section 130 of the Charities Act; or
2. The accounts did not accord with the accounting records; or
3. The accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Teresa Fennell (Apr 26, 2022 13:36 GMT+1)

Teresa Fennell, ACMA CGMA
It Doesn't Have to Cost the Earth Ltd
47 St Dunstons Close, Worcester, WR5 2AJ

Date: Apr 26, 2022

Statement of Financial Activities for the year ended 30 June 2021

	Notes	Unrestricted funds £	Restricted Funds £	Total funds £	Unrestricted funds £	Restricted Funds £	Total funds £
Income and endowments from:							
Donations and legacies	2	2,157	115,837	117,994	20,366	53,078	73,443
Charitable activities		234	-	234	913	-	913
Total		2,391	115,837	118,228	21,279	53,078	74,356
Expenditure on:							
Raising Funds		238	-	238	241	-	241
Charitable Activities	4	2,916	90,524	93,440	23,741	19,399	43,141
Total		3,154	90,524	93,678	23,983	19,399	43,382
Net income/(expenditure)		(763)	25,313	24,550	(2,704)	33,678	30,974
Transfer between funds							
		-	-	-	-	-	-
Net movement in funds		(763)	25,313	24,550	(2,704)	33,678	30,974
Reconciliation of funds:							
Total funds brought forward		7,032	34,942	41,974	9,737	1,264	11,001
Total funds carried forward	10	6,269	60,255	66,524	7,032	34,942	41,975

Balance Sheet as at 30 June 2021

		30 June 2021				30 June 2020		
	Notes	Unrestricted funds	Restricted Funds	Total Funds £	Unrestricted funds	Restricted Funds	Total Funds £	
Fixed assets								
Tangible Assets	8	-	-	-	1,201	-	1,201	
Total fixed assets		-	-	-	1,201	-	1,201	
Current assets								
Cash at bank and in hand	6	8,377	60,255	68,632	8,073	34,942	43,015	
Total current assets		8,377	60,255	68,632	8,073	34,942	43,015	
Creditors: amounts falling due within one year	7	(2,108)		(2,108)	(2,241)		(2,241)	
Net current (liabilities)/assets		6,269	60,255	66,524	5,832	34,942	40,774	
Total assets less current liabilities		6,269	60,255	66,524	7,033	34,942	41,975	
Total net assets		6,269	60,255	66,524	7,033	34,942	41,975	
Funds of the Charity								
Restricted funds		-	60,255	60,255	-	34,942	34,942	
Unrestricted funds		6,269	-	6,269	7,032	-	7,032	
Total funds	10	6,269	60,255	66,524	7,032	34,942	41,975	

Signed on behalf of the Trustees of OJ's Sensory Interaction on 25 April 2022



Lynden Robinson, Chair

Notes to the Accounts

1) Accounting Policies

a) Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. 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 (FRS102) issued on 16 July 2014 and the Financial Reporting Standards applicable in the Ireland Kingdom and Republic of Ireland (FRS1 102) and the Charities Act 2011.

OJ's Sensory Interaction constitutes a public benefit entity as defined by FRS 102.

Having considered projections for income and expenditure in the next 12 months the Trustees consider that there are no material uncertainties to allow the Charity to continue as a going concern.

b) Fund accounting

The Charity maintains various types of funds as follows:

Unrestricted Funds: The general funds represent unrestricted income which is expendable at the discretion of the Trustees in the furtherance of the objectives of the Charity.

Restricted Funds: Funds which the donor has specified are solely to be used for particular activities.

c) Incoming Resources

All income is recognised in the Statement of Financial Activities once the Charity has entitlements to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

d) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal and constructive obligation committing the Charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure directly relates to the object of the Charity and is shown inclusive of VAT.

f) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs. Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

g) Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows:

Fixtures, fittings and equipment - 25% straight line

h) Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settled amount after allowing for any trade discounts due.

j) Corporation Tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

k) Key estimates and accounting judgements

In applying the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions in determining the carrying amounts of assets and liabilities. The Trustees' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made, and are based on historical experience and other factors that are considered to be applicable. Due to the inherent subjectivity involved in making such judgements, estimates and assumptions, the actual results and outcomes may differ.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to the accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of revision and future periods, if the revision affects both current and future periods.

2) Donations and legacies

	Unrestricted funds	Restricted funds	2021 Total funds
	£	£	£
Donations (general)	2,157	-	2,157
National Lottery Community Fund	-	88,837	88,837
National Lottery COVID	-	27,000	27,000
	2,157	115,837	117,994

Prior Year Comparative

	Unrestricted funds	Restricted funds	2020 Total funds
	£	£	£
Donations (general)	20,366	-	20,366
National Lottery Community Fund	-	43,678	43,678
Awards for All	-	9,400	9,400
	20,366	53,078	73,443

3) Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

Cost type	Total allocated	Governance related	Other support costs	Basis of apportionment
	£	£	£	
Payroll costs	420	-	420	Time
	420	-	420	
Governance costs:		2021	2020	
		£	£	
Accountancy Fees		810	2,162	
Support costs (see above)		-	-	
		810	2,162	

The total support costs attributable to charitable activities is then apportioned pro rata to the total cost of each activity as shown in the table below:

	2021	2020
	£	£
Unrestricted Funds	38	1,382
Restricted Funds: National Lottery Community Foundation	863	659
Restricted Funds: Awards for All	6	470
Restricted Funds: National Lottery COVID	323	-
	1,230	2,512

4) Analysis of charitable expenditure

	Charitable activities	Support and governance costs	Total 2021	Total 2020
Unrestricted Funds	2,878	38	2,916	23,741
Restricted Funds: National Lottery Community Foundation	64,699	863	65,562	11,323
Restricted Funds: Awards for All	450	6	456	8,076
Restricted Funds: National Lottery COVID	24,183	323	24,506	-
	92,210	1,230	93,440	43,141

5) Employees

	2021	2020
	£	£
Salaries and wages	57,154	24,472
Social security costs	4,302	1,573
Pension	1,081	270
Total staff costs	62,537	26,315

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Average head count in the year

	2021 No.	2020 No.
Charitable Activities	7	8
Total	7	8

Remuneration for Key Management Personnel

	£
Salary	25,000
NI	2,236
Pension	563
Total	27,799

6) Cash and cash equivalents

	2021 £	2020 £
Cash at bank	68,220	42,624
Cash in hand	412	390
	68,632	43,014

7) Analysis of current liabilities

Creditors under 1 year

	2021 £	2020 £
Accruals	1,102	1,525
Other creditors	1,006	715
Total	2,108	2,240

8) Tangible fixed assets

	Fixtures, fittings and equipment	Total
Cost	£	£
At 30 June 2020	8,547	8,547
Additions	-	-
At 30 June 2021	8,547	8,547
Depreciation		
At 30 June 2020	7,346	7,346
Charge for the year	1,201	1,201
At 30 June 2021	8,547	8,547
Net book value at 30 June 2020	1,201	1,201
Net book value at 30 June 2021	-	-

9) Assets represented by each fund

	Unrestricted Funds	Restricted Funds	Total Funds
	2021	2021	2021
	£	£	£
Fixed Assets	-	-	-
Current Assets	8,377	60,255	68,632
Current Liabilities	(2,108)	-	(2,108)
Total	6,269	60,255	66,524

- -

Prior Year Comparative

	Unrestricted Funds	Restricted Funds	Total Funds
	2020	2020	2020
	£	£	£
Fixed Assets	1,201	-	1,201
Current Assets	8,073	34,942	43,015
Current Liabilities	(2,241)	-	(2,241)
Total	7,033	34,942	41,975

10) Charity funds

	Balance at 30 June 2020	Income	Expenditure	Transfer between funds	Balance at 30 June 2021
	£	£	£		£
Restricted Funds					
National Lottery Community Foundation	32,354	88,837	(65,562)	-	55,629
Awards 4 All	2,588	-	(456)	-	2,132
National Lottery COVID	-	27,000	(24,506)	-	2,494
	34,942	115,837	-	-	60,255
Unrestricted Funds					
	7,033	2,391	(3,155)	-	6,269
	7,033	2,391	(3,155)	0	6,269
Total Funds	41,975	118,229	(93,679)	-	66,524

Prior Year Comparative

	Balance at 29 June 2019 £	Income £	Expenditure £	Transfer between funds	Balance at 30 June 2020 £
Restricted Funds					
National Lottery Community Foundation	-	43,678	(11,323)	-	32,354
Awards 4 All	1,264	9,400	(8,076)	-	2,588
	1,264	53,078	-	-	34,942
Unrestricted Funds					
	9,737	21,279	(23,983)	-	7,033
	9,737	21,279	(23,983)	-	7,033
Total Funds	11,001	74,357	(43,382)	-	41,975

11) Related party transactions and Trustees' expenses and remuneration

The trustees considers its key management personnel comprise the Trustees and the Project Manager.

The Trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). No Trustees, or person related or connected by business to them has received any payments or other benefits from the charity during the year.

The remuneration of the Project Manager is shown in note 5.

The daughter of the Project Manager was employed by the charity during the year. The total remuneration was £26,046.

Annual Report and Accounts 2021 final signed exc. IE signature

Final Audit Report

2022-04-26

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