

REGISTERED COMPANY NUMBER: 07453984 (England and Wales)
REGISTERED CHARITY NUMBER: 1140398

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024
FOR
B@TITUDE LIMITED

Ellis Atkins
Chartered Accountants
The Atrium Business Centre
Curtis Road
Dorking
Surrey
RH4 1XA

B@TITUDE LIMITED

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FOR THE YEAR ENDED 31ST MARCH 2024**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Objects of the charity are:

- 1 The prevention or relief of poverty by providing grants, items, services and opportunities to individuals in need, and/or charities or other organisations working to prevent or relieve poverty.
- 2 To develop the capacity and skills of the members of socially and economically disadvantaged communities in such a way that they are better able to identify and help meet their needs and participate more fully in society.
- 3 The relief of financial hardship among people by providing such persons with goods and services which they could not otherwise afford through lack of means.

Public benefit

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The focus of the charity is the shop in the local area of North Leatherhead, selling affordable good quality second hand baby and children's clothes, toys, books, and equipment.

The charity's main aim is to be present and visible in the community, bringing people together in a safe environment, developing relationships while listening to people's needs and providing practical help where possible.

B@titude looks to encourage creative and diverse solutions, while actively supporting people's dreams and helping these come to fruition.

Main Achievements

B@titude celebrated its 19th anniversary in January 2024 and as we reflected over the years it has been encouraging to see all the support and generosity we have received along with the local connections that have been built up within the community. We receive daily comments of gratitude from people who access our shop and appreciate our presence.

This year has been another busy year, and we are extremely appreciative of everyone who has supported and helped us over all these years.

Activities:

- Kings & Queens Events - Cinema Outing & Christmas Afternoon Tea in partnership with Therfield School.
- Community support voucher(s).
- Outing to Brighton for those not going on holiday.
- Summer community fun day in the school holidays.
- New toy sales and 20p sales.
- Reimagine course to help people connect with their dreams, and themselves, and find ways to do more of what they love.
- Winter crisis support including food vouchers, back to work training, laptops to help children with homework, cost of living and new carpets.
- Christmas support - presents and hampers for families and individuals.
- Christmas Panto for families
- Supporting a writer to publish her book of poems to help those struggling with mental health concerns.
- Partnering with other organisations and individuals to send excess clothes abroad.
- One-to-one counselling.

The Hive

We are particularly pleased to see The Hive grow from strength to strength. Marion has worked hard to build her invaluable team of volunteers and to develop courses and local connections.

The Hive continues to run regular workshops and classes, and to teach valuable skills while creating a safe space for people to connect and support each other.

Funding

The charity received a total of £10,750 in grants during the financial year 2023/24.

- £1,750 from Toyota for the 'Fun on the Rec' summer event
- £8,000 from the Community Foundation for Surrey (East Court Fund), split equally to support the charities counselling project and local community shop,
- £1,000 from Leatherhead United Charities split equally for Kings & Queens and to support a local resident with new carpet.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024**

ACHIEVEMENT AND PERFORMANCE

Future plans

In summer we will begin our 'Back to School' initiative to help families who are experiencing difficulties and need help with the cost of new school uniforms. We will also offer free haircuts with our neighbouring barbers and provide stationery and other back to school essentials.

We plan to run two summer events; a trip to Littlehampton Beach, and our family fun day on the recreation ground across from our shop.

We will continue to support The Hive, our counselling service and stay connected with our Kings & Queens guests.

FINANCIAL REVIEW

Results for the year and Reserves policy

The charity made a deficit for the year of £31,966 (2023: deficit of £7,564).

The trustees have reviewed the reserves and are considering the charity's activities and funding in order to achieve their policy of having sufficient reserves to cover at least six months of operational costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The existing trustees invite new trustees to join the board. The trustees will evaluate the potential new trustees knowledge, experience and skills to ensure that these are complimentary to the other board members. The trustees will regularly review the qualities that the existing trustees bring to the Board along with any training needs that maybe required.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07453984 (England and Wales)

Registered Charity number

1140398

Registered office

205 Kingston Road
Leatherhead
Surrey
KT22 7PB

Trustees

Mrs N M Dencker
Mrs M A Truelove
Mr N Ebers
Mrs S Hart
Mr J Herring

B@TITUDE LIMITED (REGISTERED NUMBER: 07453984)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Philip Longstaff FCA
Ellis Atkins
Chartered Accountants
The Atrium Business Centre
Curtis Road
Dorking
Surrey
RH4 1XA

Approved by order of the board of trustees on 1st August 2024 and signed on its behalf by:

Mrs M A Truelove - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
B@TITUDE LIMITED**

Independent examiner's report to the trustees of B@titude Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2024.

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

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.

Philip Longstaff FCA

Ellis Atkins
Chartered Accountants
The Atrium Business Centre
Curtis Road
Dorking
Surrey
RH4 1XA

5th August 2024

B@TITUDE LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	31/3/24 Total funds £	31/3/23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	60,398	-	60,398	80,083
Other trading activities	3	36,534	-	36,534	32,981
Total		96,932	-	96,932	113,064
EXPENDITURE ON					
Charitable activities					
Community Support		121,947	6,951	128,898	120,628
NET INCOME/(EXPENDITURE)		(25,015)	(6,951)	(31,966)	(7,564)
RECONCILIATION OF FUNDS					
Total funds brought forward		54,304	11,366	65,670	73,234
TOTAL FUNDS CARRIED FORWARD		29,289	4,415	33,704	65,670

The notes form part of these financial statements

B@TITUDE LIMITED (REGISTERED NUMBER: 07453984)

**BALANCE SHEET
31ST MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	31/3/24 Total funds £	31/3/23 Total funds £
FIXED ASSETS					
Tangible assets	8	5,501	1,904	7,405	4,516
CURRENT ASSETS					
Debtors	9	1,559	-	1,559	2,397
Cash at bank		24,295	2,511	26,806	60,597
		<u>25,854</u>	<u>2,511</u>	<u>28,365</u>	<u>62,994</u>
CREDITORS					
Amounts falling due within one year	10	(2,066)	-	(2,066)	(1,840)
NET CURRENT ASSETS		<u>23,788</u>	<u>2,511</u>	<u>26,299</u>	<u>61,154</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>29,289</u>	<u>4,415</u>	<u>33,704</u>	<u>65,670</u>
NET ASSETS		<u>29,289</u>	<u>4,415</u>	<u>33,704</u>	<u>65,670</u>
FUNDS	11				
Unrestricted funds				29,289	54,304
Restricted funds				4,415	11,366
TOTAL FUNDS				<u>33,704</u>	<u>65,670</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

B@TITUDE LIMITED (REGISTERED NUMBER: 07453984)

BALANCE SHEET - continued
31ST MARCH 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 1st August 2024 and were signed on its behalf by:

Mrs M A Truelove - Trustee

The notes form part of these financial statements

B@TITUDE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 33% on cost
Equipment	- 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Government grants

Grants are recognised when the entitlement to the grant is confirmed. Revenue based grants are recognised in the period in which the related costs are incurred.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

B@TITUDE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024**

2. DONATIONS AND LEGACIES

	31/3/24	31/3/23
	£	£
Donations - Individuals	26,395	21,087
Donations - Companies & Charities	27,541	48,306
Gift aid	5,986	4,815
Project income	-	5,336
Other income	476	539
	<u>60,398</u>	<u>80,083</u>

3. OTHER TRADING ACTIVITIES

	31/3/24	31/3/23
	£	£
Shop income	25,977	26,442
The Hive sales	10,557	6,539
	<u>36,534</u>	<u>32,981</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/24	31/3/23
	£	£
Depreciation - owned assets	3,698	3,322
Independent Examiner's fee	700	700
Independent Examiner's fee - other services	918	1,060
	<u></u>	<u></u>

Ellis Atkins waived 33% of their fees relating to the preparation of the annual accounts and their Independent Examination.

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

B@TITUDE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024**

6. STAFF COSTS

	31/3/24	31/3/23
	£	£
Wages and salaries	69,403	60,248
Other pension costs	734	604
	<u>70,137</u>	<u>60,852</u>

The average monthly number of employees during the year was as follows:

	31/3/24	31/3/23
	6	5
No. of employees	<u>6</u>	<u>5</u>

The trustees consider that the aggregate employment benefits of the key management personnel to be £45,134 (2023: £43,981).

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	64,961	15,122	80,083
Other trading activities	32,981	-	32,981
Total	<u>97,942</u>	<u>15,122</u>	<u>113,064</u>
EXPENDITURE ON			
Charitable activities			
Community Support	96,267	24,361	120,628
NET INCOME/(EXPENDITURE)	1,675	(9,239)	(7,564)
RECONCILIATION OF FUNDS			
Total funds brought forward	52,629	20,605	73,234
TOTAL FUNDS CARRIED FORWARD	<u><u>54,304</u></u>	<u><u>11,366</u></u>	<u><u>65,670</u></u>

B@TITUDE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024**

8. TANGIBLE FIXED ASSETS

	Cabin £	Fixtures and fittings £	Equipment £	Totals £
COST				
At 1st April 2023	6,995	3,620	15,699	26,314
Additions	-	6,587	-	6,587
At 31st March 2024	6,995	10,207	15,699	32,901
DEPRECIATION				
At 1st April 2023	6,995	2,966	11,837	21,798
Charge for year	-	1,740	1,958	3,698
At 31st March 2024	6,995	4,706	13,795	25,496
NET BOOK VALUE				
At 31st March 2024	-	5,501	1,904	7,405
At 31st March 2023	-	654	3,862	4,516

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/24 £	31/3/23 £
Other debtors	-	980
Prepayments	1,559	1,417
	1,559	2,397

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/24 £	31/3/23 £
Accruals and deferred income	2,066	1,840

B@TITUDE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024**

11. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	47,111	(20,622)	26,489
Designated Fund	7,193	(4,393)	2,800
	<u>54,304</u>	<u>(25,015)</u>	<u>29,289</u>
Restricted funds			
Counselling	2,510	-	2,510
The Hive	3,863	(1,958)	1,905
Other Restricted Funds	4,993	(4,993)	-
	<u>11,366</u>	<u>(6,951)</u>	<u>4,415</u>
TOTAL FUNDS	<u><u>65,670</u></u>	<u><u>(31,966)</u></u>	<u><u>33,704</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,932	(117,554)	(20,622)
Designated Fund	-	(4,393)	(4,393)
	<u>96,932</u>	<u>(121,947)</u>	<u>(25,015)</u>
Restricted funds			
The Hive	-	(1,958)	(1,958)
Other Restricted Funds	-	(4,993)	(4,993)
	<u>-</u>	<u>(6,951)</u>	<u>(6,951)</u>
TOTAL FUNDS	<u><u>96,932</u></u>	<u><u>(128,898)</u></u>	<u><u>(31,966)</u></u>

B@TITUDE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	48,480	(1,369)	47,111
Designated Fund	4,149	3,044	7,193
	<u>52,629</u>	<u>1,675</u>	<u>54,304</u>
Restricted funds			
Counselling	4,298	(1,788)	2,510
The Hive	10,294	(6,431)	3,863
Other Restricted Funds	-	4,993	4,993
Summer Outings	2,800	(2,800)	-
Kings & Queens	3,213	(3,213)	-
	<u>20,605</u>	<u>(9,239)</u>	<u>11,366</u>
TOTAL FUNDS	<u>73,234</u>	<u>(7,564)</u>	<u>65,670</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	92,942	(94,311)	(1,369)
Designated Fund	5,000	(1,956)	3,044
	<u>97,942</u>	<u>(96,267)</u>	<u>1,675</u>
Restricted funds			
Counselling	5,200	(6,988)	(1,788)
The Hive	3,378	(9,809)	(6,431)
Other Restricted Funds	6,000	(1,007)	4,993
Summer Outings	-	(2,800)	(2,800)
Kings & Queens	544	(3,757)	(3,213)
	<u>15,122</u>	<u>(24,361)</u>	<u>(9,239)</u>
TOTAL FUNDS	<u>113,064</u>	<u>(120,628)</u>	<u>(7,564)</u>

B@TITUDE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	48,480	(21,991)	26,489
Designated Fund	4,149	(1,349)	2,800
	<u>52,629</u>	<u>(23,340)</u>	<u>29,289</u>
Restricted funds			
Counselling	4,298	(1,788)	2,510
The Hive	10,294	(8,389)	1,905
Summer Outings	2,800	(2,800)	-
Kings & Queens	3,213	(3,213)	-
	<u>20,605</u>	<u>(16,190)</u>	<u>4,415</u>
TOTAL FUNDS	<u>73,234</u>	<u>(39,530)</u>	<u>33,704</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	189,874	(211,865)	(21,991)
Designated Fund	5,000	(6,349)	(1,349)
	<u>194,874</u>	<u>(218,214)</u>	<u>(23,340)</u>
Restricted funds			
Counselling	5,200	(6,988)	(1,788)
The Hive	3,378	(11,767)	(8,389)
Other Restricted Funds	6,000	(6,000)	-
Summer Outings	-	(2,800)	(2,800)
Kings & Queens	544	(3,757)	(3,213)
	<u>15,122</u>	<u>(31,312)</u>	<u>(16,190)</u>
TOTAL FUNDS	<u>209,996</u>	<u>(249,526)</u>	<u>(39,530)</u>

B@TITUDE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2024.