

Company registration number: 07693256

Charity registration number: 1144232

The Deborah Ubee Trust Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Field Sullivan Limited
9 Hare & Billet Road
Blackheath
SE3 0RB

The Deborah Ubee Trust Ltd

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The Deborah Ubee Trust Ltd

Reference and Administrative Details

Chairman	K Nightingale
Trustees	P Ubee M Simpson K Nightingale K Dev
Senior Management / Leadership Team	D Hubble R Staden A Johnston (from 28 June 2022)
Charity Registration Number	1144232
Company Registration Number	07693256
Registered Office	20 Egerton Drive London SE10 8JS
Independent Examiner	Field Sullivan Limited 9 Hare & Billet Road Blackheath SE3 0RB

The Deborah Ubee Trust Ltd

Trustees' Report

Chair's report:

The Deborah Ubee Trust (DUT) made an incredible contribution to the local community during 2022/23. Recovering, like all charities, from the pandemic and the financial challenges by developing some successful new partnerships, bringing back its room hire for private clients and successfully gaining much needed trust income. The new head of children's services has made an excellent contribution in her first 9-months and has been able to grow and expand children's services, taking this service in a new and exciting direction. Plans for the coming year are to grow the Trustee body with new expertise and skills, to aim for an Investor in People Bronze Award and to hold a strategic review to ensure that the DUT continues to grow and to expand in the right direction.

Statement:

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of The Deborah Ubee Trust (the Charity) for the year ended 31 March 2023. The Trustees confirm that the Annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 5 July 2011, and registered as a charity on 11th October 2011. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of Trustees

Our trustees have a broad range of skills and experience and show a willingness to continue to develop their knowledge of the day-to-day business and practical work of the charity. All trustees are selected for their understanding of the ethos and the aims of the charity, giving their time voluntarily, without benefit.

Organisational structure and decision-making

The trustees meet several times a year to agree strategic direction and policy of the charity. The day-to-day responsibility of running the charity rests with the two directors, although Trustees are involved in the recruitment process and interviewing of directors and senior managers. The directors are responsible for ensuring that the charity delivers the services specified and that performance indicators are met. They are also responsible for developing skills and working practices in line with good practice.

Risk management

Adopting the risk management model based on the Charity Commission document CC26 using the scoring system for impact, likelihood, and overall risk our Trustees looked closely at the effects, planning and budgeting accordingly:

The Deborah Ubee Trust Ltd

Trustees' Report

The major risks identified are as follows: -

Reserves and funding of business:

The Trust is now engaged in seeking funds from new funding sources and exploring new partnership opportunities too. We are promoting the hire of our premises at weekends for wellbeing related practises and have secured bookings for the coming year.

Budgetary control and monitoring:

The Trust reconciles the bank accounts monthly and produces quarterly variance reports to put together accurate budgets and to oversee the allocation and spending of funds. Samuel Ijaopo our finance manager, oversees the day to day running of the finances.

Structure and succession planning:

With advanced notice, Rosie Staden retired from the post as director of young people's services in summer 2022. We successfully appointed Amanda Johnston.

Disaster recovery and planning.

We will continue to back up data and ensure that insurance is adequate.

Purposes and aims.

Our charity's objectives, as set out in the company's memorandum of association, are to promote the value of emotional health and wellbeing and offer therapeutic services to all irrespective of means to pay by: -

- Promoting emotional wellbeing and raising awareness on emotional health
- Providing a range of therapeutic services to all
- Providing support and training to placement counsellors
- Promoting good practice around therapeutic interventions
- Offering continuing professional development to practitioners

The aims of our charity are to promote emotional health by providing counselling to those who are otherwise unable to access it, within the London boroughs of Greenwich Lewisham and Bexley. In addition to our 1:1 counselling services we provide access to a range of holistic therapies and group workshops. We aim to provide regular and varied Professional Development training to our practitioner team.

Adult service Summary

This year marks ten years since the first client stepped through our doors and each year we have grown and developed, supporting many more clients and evolving in new and exciting ways, led by feedback and conversations with our service users. This year was our biggest ever reach. During this period, we worked with 114 adults, offering individual, tailored support for up to 24 sessions per client. We were able to offer clients trauma informed therapy, psychodynamic therapy, person-centred therapy and dance and movement psychotherapy.

Additionally, 80 clients accessed various workshops. We will be developing a new series of workshops in the coming year in response to our client feedback. These will improve mental health and wellbeing.

The Deborah Ubee Trust Ltd

Trustees' Report

With funding from Greenwich Community Innovation Grants we were able to provide a series of workshops to support different groups of people struggling with stress and anxiety. These workshops were an enormous success and, as a direct request from our clients, we will continue to look for funding so we can offer more. Feedback from clients told us that the workshops gave useful insights and tools for understanding their situations.

Funding from the Kelly Family Trust has enabled us to deliver closed groups of Parent/Child Attachment Play courses. The learning and sharing of experiences from the participants has made a real difference to their family life. The key benefits were:

- Improved parent/child attachment.
- Support for parents/carers to learn and embed key skills and techniques into their daily family life.
- Support to enable parents/carers to make changes within their own families rather than relying on experts from outside.
- Enhancement of the parent's/carer's natural ability to allow them to become more confident.
- The support for families to build and strengthen the parent-child relationship using play, and in turn strengthen the family unit.

Our new funding partner Zurich Community Trust has supported us with lots of training to help us become more sustainable. The team has taken an active interest in our services and this has boosted our moral.

The Mrs Smith and Mount Trust awarded us a two-year grant so we can extend early therapeutic intervention to support to adults and children to prevent them from going into crisis and to help them live well in the community.

Our Henry Smith Charity application has provided us with the three years' running costs to enable us to continue to support people with mental health issues in Greenwich and Lewisham. Furthermore, The Henry Smith Charity have assisted the Trust with guidance and support in areas of business.

We continue to work in partnership with other organisations including the Her Centre, Signal and GDCA. We are regularly commissioned by Greenwich and Lewisham social care for individual client work.

Lorraine Stafford who died on 25 August 2021 was a valued member of our counselling team. We received a donation from her will, that has enabled us to offer mental health support to clients in need. Lori was a lovely, professional, caring counsellor who is greatly missed by the DUT team.

We continue to be overwhelmed with referrals to all of our services and, for several weeks in late Spring, had to take the decision to suspend the waiting list for adult services and will need to do so again in the coming months. With such demand, the Trust does not want to offer false hope by allowing people to wait many, many months for therapy.

The adult counselling service starts with a confidential assessment so that potential clients can be placed with the most appropriate therapist. Clients are provided with weekly counselling sessions with most clients receiving 24 weeks. Undertaken every 6-weeks, the client/counsellor review ensures that clients continue to receive the right support for their needs.

We ask our clients at the assessment stage to answer questions. Mostly, our clients feel tense, anxious, or nervous most of the time. We measure this during and at the end of their counselling with us, here we find a 100% improvement for clients who have completed a course of counselling with us.

The Deborah Ubee Trust Ltd

Trustees' Report

Feedback from Adult one to one service:

I had a great experience. I would have never got through what I was going through without the help of the kind great people at the Deborah Ubee Trust. Cath was a great fit with for me she helped me a lot. Thank you

Tessa was an absolutely outstanding counsellor. She was so patient and kept up her attentiveness and concentration at all times. She had the right balance between creating a level of trust and closeness to allow me to feel comfortable to talk openly, while maintaining professional boundaries and necessary distance. The six months of sessions has honestly changed my life! I feel much more hopeful and confident about my future, and I feel in control of my emotions and anxieties. I couldn't be more grateful for my experience at DUT.

I found it to be very calming and welcoming space, which did a lot to alleviate and anxiety I initially felt. I am grateful for my therapist, Tanya who listened and let me talk and express what I needed to in the way I needed to.

I didn't have many expectations and didn't think I could be helped. I was very surprised how beneficial I found it.

I found all the staff I interacted with to be really nice and welcoming which did help with anxiety

Jacqueline took time to understand my needs and to work with me to build some very effective tools to help support me. She created a really safe space that allowed me to be really open and honest. She was very skilled indeed. One of the sessions using narrative therapy, completely changed my perspective on a number of issues. I leave the session feeling happier, more relaxed and excited about the future. Huge thanks for that.

The six months that I had with the DUT has provided me with a really safe space to explore issues and to challenge myself. The skilled counselling has also helped me build a set of new skills that allow me to tackle life's challenges in much more positive and productive ways. I would recommend this service to anyone. Absolutely worth waiting for.

My experience with The Deborah Ubee Trust has been very inspiring! My therapist was non-judgmental, supportive and a good listener.

She accepted me for me, and we could both see my growth from the start of therapy until the end. I'm very appreciative of her, and I'll always hold my journey with her in my heart.

Counselling at the Deborah Ubee Trust allowed me to access counselling during a very difficult time in my life, which would have been difficult to cope with alone. It helped me have a safe space during the week to discuss my issues with an unbiased person that would offer constructive support.

I had a really good experience at DUT and my counsellor really tuned into the way that I expressed myself, and helped adapt that into a personalised approach. I learnt about the importance of words and naming emotions, the power of noticing; as well as remembering that setbacks are part of the process and part of life. I felt guided and listened to, understood and really benefited from the experience and would recommend DUT highly to others.

The Deborah Ubee Trust Ltd

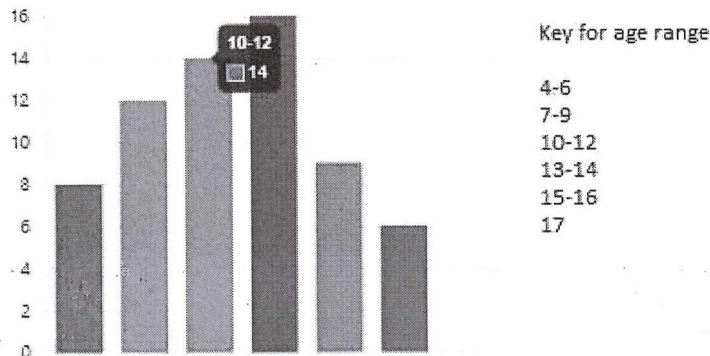
Trustees' Report

Under 18's Service Summary

All the children and young people accessing the trust receive a full in person assessment, complete SDQ (Strengths and Difficulties Questionnaire) and complete and online intake form. This enables the trust to allocate these children and young people to the best suited support, we offer Art Psychotherapy, Dance and Movement Therapy, play therapy and talking therapy, our therapists are all trained to work with ACE's (Adverse childhood experiences), and we work in a trauma informed way.

Our purpose-built playroom is well equipped, and our therapists use play and art materials to help the children work through their difficulties, for example: loss, grief, abuse, anxiety, attachment issues or school refusal.

We specialise in working with Domestic Abuse, Sexual Abuse and Neurodiversity.



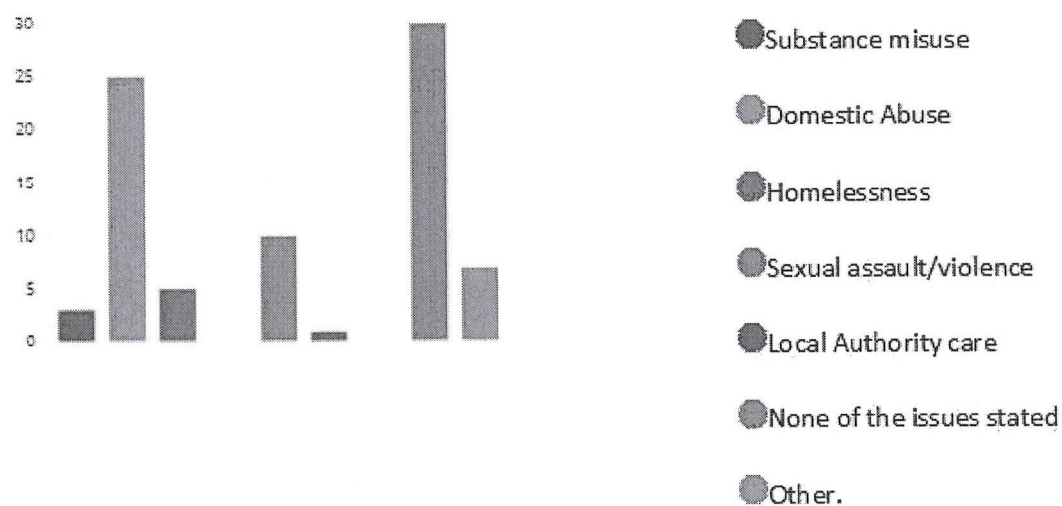
Gender of the young people in the service.

Blue male
Orange female
Red Non-binary

The Deborah Ubee Trust Ltd

Trustees' Report

This graph indicates ACE's (Adverse Childhood Experiences) experienced by CYP in the last 5 years



The Deborah Ubee Trust Ltd

Trustees' Report

Other included, emotional abuse, parental separation, possible Neurodiversity, bullying and challenging behaviours.

- We have worked with 165 children and young people, including our commissioned work, partnership work and in-school provisions. This is 100% increase from last year. This is now the largest CYP (Children and Young People) provision in DUT history to date.
- Parkview Academy doubled their provision from 1 day a week to 2 days a week. Now we provide 10 sessions a week to Children and young people and 2 wellbeing staff sessions a month.
- Continued to work with Domestic abuse partnership HER Centre- uptake/referral process this year was much better seeing 17 children/families.
- Designed, developed, and delivered 'worry workshops' in several Greenwich schools reaching 42 children supported with anxiety.
- introduced a more robust Safeguarding policy and training for all Trust staff including trustees.
- Child Social Care commissioned DUT to work with 14 children over the period.
- Early Years Alliance commission 10 therapy places this year.
- Mandy Johnston is now embedded in the role [Director of Children and young people's service] and is our DSL (Designated Safeguarding Lead) for the trust.
- Delivered CPD (Continued Professional Development) training for all clinical staff on Sexual abuse, Self-harm, Suicide and Self Care as a professional.
- Recruited 4 new sessional counsellors.
- Continued and completed our work with Prevent Protect and Repair clients.
- 1 new Dance and Movement student from Goldsmiths.
- ASDA donated a trolley of food stuffs, which enabled us to support 10 families with food parcels.

Future for under 18's

- Develop our workshops in local schools and expand our therapeutic provision across our boroughs
- Design, develop and deliver 'worry workshops' for adolescents.
- Design and deliver group work for survivors of Sexual violence
- Design new CPD for staff
- Apply for Investors in People Accreditation for the Trust.

Feedback from this client Group:

I have used the service twice for my child at differing stages in his development and each time I have found everyone helpful, polite, and patient. Can not fault the services offered and they have always helped my child with the issues they have had at the time.

My son received dance therapy at The Deborah Ubee Trust, and I am really impressed with the staff and my son's experience. He loved the therapy since the first session and was looking forward to the next, everyone was really helpful and professional. Thank you!

I would donate thousands of pounds if I could as it is a beautiful caring charity.

The Deborah Ubee trust do amazing work, they take every care to support the children they see and help them to healing. I could not recommend them highly enough.

Feedback from our partners continues to highlight the excellent work we do at DUT, they report that parents and schools have seen a marked improvement after our interventions, Children and young people are showing decreased symptoms of Anxiety are attending school more regularly, interactions are more positive with their peer relationships and parent relationships have also improved.

The Deborah Ubee Trust Ltd

Trustees' Report

We know early intervention is key to positive change, working in a trauma informed way encourages a path to emotional regulation and wellbeing.

In the coming year we plan to expand the Children service further, both in our centre and in our local school community, I plan to offer support to teaching staff in school in the form of a Debriefing/stand-alone teacher service, Burn-out training and Stress and Anxiety workshops.

Principal Funding Sources: -

- The National Lottery
- Zurich Community Trust
- Henry Smith Foundation
- Kelly Family Charitable Trust
- Private donor
- The Greenwich Innovation community grant

Public benefit

The trustees have had regard to Charity Commission guidance on public benefit when planning current and future activities. All activities have been undertaken to fulfil the purpose of the Charity as per its Memorandum of Association and for the furtherance of public benefit.

FINANCIAL REVIEW

Reserves policy

At the year end the Charity held a total reserves of £900,171 (2022:£860,852). This is comprised of designated funds of £769,931 (2022:£779,922), unrestricted general funds of £21,889 (2022:£9,263) and restricted funds of £108,351 (2022:£71,667). More detail of the purpose of each particular fund can be found in note 15 of these accounts.

The trustees have decided that the charity requires general reserves to be held of 3 to 6-months of expenditure (£67,000-£134,578)

We have seen a steady increase in the demand for room space especially daytime spaces for private practice due to the desire of practitioners to work face to face again we are hopeful to see the income from this funding stream return to pre-pandemic levels whilst donation also continues to increase

Donations and income from room hire for (23-24) is budgeted to be £273,000 and expenditure for the next financial year (23-24) is forecast to be at £246,000 a budgeted surplus of £27,000.

The Deborah Ubee Trust Ltd

Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	P Ubee M Simpson K Nightingale G Russell (resigned 10 July 2023) K Sinclair (resigned 21 July 2023) K Dev (appointed 24 July 2022)
Chairman:	K Nightingale
Senior Management / Leadership Team:	D Hubble R Staden A Johnston (appointed 28 June 2022)

Statement of trustees' responsibilities

The trustees (who are also the directors of The Deborah Ubee Trust Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for 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 governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Deborah Ubee Trust Ltd

Trustees' Report

The annual report was approved by the trustees of the charity on 11 September 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'K Nightingale', written over a dotted line.

K Nightingale
Chairman and trustee

The Deborah Ubee Trust Ltd

Independent Examiner's Report to the trustees of The Deborah Ubee Trust Ltd ('the Company')

I report to the charity trustees (who are also Directors for the purpose of company law) on my examination of the accounts of the The Deborah Ubee Trust Ltd ('the charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes. 14 29

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of The Deborah Ubee Trust Ltd 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 Deborah Ubee Trust Ltd 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since The Deborah Ubee Trust Ltd'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 ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of The Deborah Ubee Trust Ltd 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).

The Deborah Ubee Trust Ltd

Independent Examiner's Report to the trustees of The Deborah Ubee Trust Ltd ('the Company')

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.



Timothy Sullivan
ICAEW

9 Hare & Billet Road
Blackheath
SE3 0RB

Date: 21/7/25

The Deborah Ubee Trust Ltd

Statement of Financial Activities for the Year Ended 31 March 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:							
Donations and legacies	3	63,871	173,735	237,606	62,188	73,585	135,773
Charitable activities	4	65,298	-	65,298	16,526	32,568	49,094
Other trading activities	5	5,464	-	5,464	7,494	-	7,494
Investment income	6	57	-	57	19	-	19
Other income		50	-	50	-	-	-
Total income		<u>134,740</u>	<u>173,735</u>	<u>308,475</u>	<u>86,227</u>	<u>106,153</u>	<u>192,380</u>
Expenditure on:							
Charitable activities	7	<u>(133,473)</u>	<u>(135,683)</u>	<u>(269,156)</u>	<u>(88,857)</u>	<u>(128,770)</u>	<u>(217,627)</u>
Total expenditure		<u>(133,473)</u>	<u>(135,683)</u>	<u>(269,156)</u>	<u>(88,857)</u>	<u>(128,770)</u>	<u>(217,627)</u>
Net income/(expenditure)		1,267	38,052	39,319	(2,630)	(22,617)	(25,247)
Transfers between funds		<u>1,368</u>	<u>(1,368)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		2,635	36,684	39,319	(2,630)	(22,617)	(25,247)
Reconciliation of funds							
Total funds brought forward		<u>789,185</u>	<u>71,667</u>	<u>860,852</u>	<u>791,815</u>	<u>94,284</u>	<u>886,099</u>
Total funds carried forward	15	<u>791,820</u>	<u>108,351</u>	<u>900,171</u>	<u>789,185</u>	<u>71,667</u>	<u>860,852</u>

The notes on pages 17 to 29 form an integral part of these financial statements.

The Deborah Ubee Trust Ltd

Statement of Financial Activities for the Year Ended 31 March 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

The funds breakdown for 2022 is shown in note 15.

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 17 to 29 form an integral part of these financial statements.

The Deborah Ubee Trust Ltd

(Registration number: 07693256)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	774,446	779,922
Current assets			
Debtors	12	36,247	53,102
Cash at bank and in hand	13	<u>102,201</u>	<u>40,904</u>
		138,448	94,006
Creditors: Amounts falling due within one year	14	<u>(12,723)</u>	<u>(13,076)</u>
Net current assets		<u>125,725</u>	<u>80,930</u>
Net assets		<u>900,171</u>	<u>860,852</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		108,351	71,667
Unrestricted income funds			
Unrestricted funds		<u>791,820</u>	<u>789,185</u>
Total funds	15	<u>900,171</u>	<u>860,852</u>

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 14 to 29 were approved by the trustees, and authorised for issue on 11 September 2023 and signed on their behalf by:



.....
K Nightingale
Chairman and trustee

The notes on pages 17 to 29 form an integral part of these financial statements.

The Deborah Ubee Trust Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

20 Egerton Drive

London

SE10 8JS

These financial statements were authorised for issue by the trustees on 11 September 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The Deborah Ubee Trust Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

The Deborah Ubee Trust Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

The Deborah Ubee Trust Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Leasehold Property	1% Straight line
Property Improvements	1% Straight line
Computer Equipment	25% Straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or 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 charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

The Deborah Ubee Trust Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

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.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

The Deborah Ubee Trust Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations from individuals	63,871	-	63,871	51,274
Job Retention Scheme	-	-	-	10,914
Grants, including capital grants;				
The Kelly Family Trust	-	5,000	5,000	-
Mrs Smith & Mount Trust	-	5,000	5,000	-
Greenwich Charities (Community Innovation Grants)	-	5,000	5,000	-
The Henry Smith Charity	-	30,000	30,000	-
Zurich Community Trust	-	30,000	30,000	-
Her Centre	-	25,000	25,000	45,520
The National Lottery Community Fund	-	73,735	73,735	28,065
	<u>63,871</u>	<u>173,735</u>	<u>237,606</u>	<u>135,773</u>

The Deborah Ubee Trust Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

4 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Fee and service agreement income	44,079	44,079	44,178
Rental income	21,219	21,219	4,916
	<u>65,298</u>	<u>65,298</u>	<u>49,094</u>

5 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2022 £
Fundraising	5,464	5,464	7,494
	<u>5,464</u>	<u>5,464</u>	<u>7,494</u>

6 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	57	57	19
	<u>57</u>	<u>57</u>	<u>19</u>

The Deborah Ubee Trust Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

7 Expenditure on charitable activities

	Note	Total 2023 £	Total 2022 £
Supervision and running costs		20,811	21,699
Professional fees		346	3,691
Depreciation		9,991	9,012
Fundraising costs		700	530
Staff training		3,287	-
Premises costs		14,894	9,105
Service charges		21,433	4,625
Insurance		1,404	1,208
Computer software and maintenance costs		2,592	2,661
Printing, postage and stationery		3,549	877
Trade subscriptions		641	414
Sundry expenses		2,821	1,032
Independent examiner's fee		2,280	3,744
Staff costs	9	184,407	159,029
		269,156	217,627

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

The Deborah Ubee Trust Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

9 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	171,032	149,022
Social security costs	7,498	5,490
Pension costs	5,877	4,517
	<u>184,407</u>	<u>159,029</u>

Included within staff costs are £62,970 (2022 - £58,261) of sessional staff costs.

The average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2023 No	2022 No
Employees	<u>3</u>	<u>3</u>

Contributions to the employee pension schemes for the year totalled £5,877 (2022 - £4,517).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £57,217 (2022 - £65,903).

The Deborah Ubee Trust Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Computer equipment £	Total £
Cost				
At 1 April 2022	545,042	9,991	318,281	873,314
Additions	-	3,891	624	4,515
At 31 March 2023	<u>545,042</u>	<u>13,882</u>	<u>318,905</u>	<u>877,829</u>
Depreciation				
At 1 April 2022	54,500	8,853	30,039	93,392
Charge for the year	<u>5,450</u>	<u>1,352</u>	<u>3,189</u>	<u>9,991</u>
At 31 March 2023	<u>59,950</u>	<u>10,205</u>	<u>33,228</u>	<u>103,383</u>
Net book value				
At 31 March 2023	<u>485,092</u>	<u>3,677</u>	<u>285,677</u>	<u>774,446</u>
At 31 March 2022	<u>490,542</u>	<u>1,138</u>	<u>288,242</u>	<u>779,922</u>

The Leasehold Property is held on a 999 year lease from 2005.

Included within the net book value of land and buildings above is £Nil (2022 - £Nil) in respect of freehold land and buildings and £485,092 (2022 - £490,542) in respect of leaseholds.

12 Debtors

	2023 £	2022 £
Trade debtors	31,711	48,476
Prepayments	2,176	1,161
Accrued income	<u>2,360</u>	<u>3,465</u>
	<u>36,247</u>	<u>53,102</u>

13 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>102,201</u>	<u>40,904</u>

The Deborah Ubee Trust Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	2,043	1,590
Other taxation and social security	-	2,393
Other creditors	-	349
Accruals	2,280	3,744
Deferred income	8,400	5,000
	<u>12,723</u>	<u>13,076</u>

15 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
General Funds	9,263	134,740	(123,482)	1,368	21,889
<i>Designated</i>					
Fixed Asset Fund	<u>779,922</u>	<u>-</u>	<u>(9,991)</u>	<u>-</u>	<u>769,931</u>
Total unrestricted funds	<u>789,185</u>	<u>134,740</u>	<u>(133,473)</u>	<u>1,368</u>	<u>791,820</u>
Restricted funds					
Her Centre	54,740	25,000	(14,314)	-	65,426
Prevent, Protect and Repair	15,559	-	(10,452)	-	5,107
Park View	1,368	-	-	(1,368)	-
National Lottery	-	73,735	(51,967)	-	21,768
Kelly Family	-	5,000	(5,000)	-	-
Mrs Smith & Mount Trust	-	5,000	(5,000)	-	-
Greenwich Charities (Community Innovation Grants)	-	5,000	(2,947)	-	2,053
The Henry Smith Charity	-	30,000	(29,203)	-	797
Zurich Community Trust	<u>-</u>	<u>30,000</u>	<u>(16,800)</u>	<u>-</u>	<u>13,200</u>
	<u>71,667</u>	<u>173,735</u>	<u>(135,683)</u>	<u>(1,368)</u>	<u>108,351</u>
Total funds	<u>860,852</u>	<u>308,475</u>	<u>(269,156)</u>	<u>-</u>	<u>900,171</u>

The Deborah Ubee Trust Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
General Funds	8,045	86,227	(79,845)	(5,164)	9,263
<i>Designated</i>					
Fixed Asset Fund	783,770	-	(9,012)	5,164	779,922
Total unrestricted funds	<u>791,815</u>	<u>86,227</u>	<u>(88,857)</u>	<u>-</u>	<u>789,185</u>
Restricted funds					
Big Lottery	32,358	-	(32,358)	-	-
Her Centre	39,726	45,520	(30,506)	-	54,740
Prevent, Protect and Repair	12,850	31,200	(28,491)	-	15,559
Walk and Talk	500	-	(500)	-	-
Signal	8,850	-	(8,850)	-	-
Park View	-	1,368	-	-	1,368
National Lottery	-	28,065	(28,065)	-	-
	<u>94,284</u>	<u>106,153</u>	<u>(128,770)</u>	<u>-</u>	<u>71,667</u>
Total funds	<u>886,099</u>	<u>192,380</u>	<u>(217,627)</u>	<u>-</u>	<u>860,852</u>

The Deborah Ubee Trust Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

The specific purposes for which the funds are to be applied are as follows:

Designated Funds - Fixed Asset Fund

The investment in the building and equipment is considered to be not easily realisable and therefore should not be included within the General reserve. A Fixed Assets reserve has been established that matches the net book value of assets.

Restricted Funds - Big Lottery

This fund has been established to recognise the funding received from the Big Lottery Fund. This award has helped the Trust to expand our services and to help reach those in the community who need support around emotional help, through a combination of one-to-one therapy and group work.

Restricted Funds - Her Centre

We receive 2 types of funding from the Her Centre:-

- work commissioned by Greenwich Council to ourselves and the Her Centre in partnership. This is for individual therapy for clients under the age of 18 who have been affected by domestic abuse.
- individual therapy sessions commissioned by the Her Centre with adult women who have been affected by domestic abuse.

Restricted Funds - Prevent, Protect, Repair

The PPR funding is for work commissioned by the Home Office in partnership with Lewisham Council, The Early Years Alliance and Athena. This project focuses on the effect of Domestic Abuse on Children in Lewisham, and the first year was a pilot project based in two specific areas of the borough; Evelyn and Bellingham. The aim is to offer education and support to professionals working with children and group work with families. The DUT's role is to offer 20 sessions of individual therapy to 12 under 18s a year.

Restricted Funds - Walk and Talk

This fund was granted by CCSF to pioneer Walk and Talk therapy for the Charity's beneficiaries.

Restricted Funds - Signal

This fund represents amounts received from Signal, a Charity based in Lewisham, London, for work with parents of children on the autism spectrum.

Restricted Funds - National Lottery

This fund has been granted by the National Lottery and is to be used for the Preventing Crisis, Promoting Wellbeing project.

Restricted Funds - Kelly Family

To deliver an intensive family centred Parent Child Attachment Programme for up to 30 families.

The Deborah Ubee Trust Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

Restricted Funds - Mrs Smith & Mount Trust

Towards the early therapeutic intervention support to adults and children to prevent them from going into crisis, to help them live well in the community.

Restricted Funds - Greenwich Charities (Community Innovation Grants)

Grant made towards understanding anxiety and stress workshops.

Restricted Funds - The Henry Smith Charity

To support people with mental health issues in Greenwich and Lewisham

Restricted Funds - Zurich Community Trust

To be spent on the salary for the Young People's Director, the clinical supervision of the volunteer counselling team, the professional development training of the staff volunteer team and a contribution to the increased running costs of the centre.

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	774,446	-	774,446
Current assets	30,097	108,351	138,448
Current liabilities	(12,723)	-	(12,723)
Total net assets	<u>791,820</u>	<u>108,351</u>	<u>900,171</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	779,922	-	779,922
Current assets	17,339	76,667	94,006
Current liabilities	(8,076)	(5,000)	(13,076)
Total net assets	<u>789,185</u>	<u>71,667</u>	<u>860,852</u>