

Charity registration number 1156578

**PERSONALISED EATING DISORDER SUPPORT  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

# PERSONALISED EATING DISORDER SUPPORT

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	R Ferris	(Appointed 3 May 2022)
	L Probert	
	S Brown	
	P Patel	
	A Goode	
	M Ward	(Appointed 1 November 2022)
<b>Co-Founders</b>	M Scott	
	S Rattle	
<b>Charity number</b>	1156578	
<b>Principal address</b>	Boroughbury Medical Centre Craig Street Peterborough PE1 2EJ	
<b>Independent examiner</b>	Kerry Hilliard ACA FCCA CTA	
<b>Bankers</b>	HSBC	
	Cathedral Square	
	Peterborough	
	Cambs	
	PE1 1XL	

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**PERSONALISED EATING DISORDER SUPPORT**

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# PERSONALISED EATING DISORDER SUPPORT

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2023

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "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).

#### Overview

In 2023 we set out to build a strong foundation on which to grow our ability to help people suffering from eating disorders to find their life to get well for. We have had a remarkable year, helped record numbers of people, grown the team, expanded our offering and built ever stronger collaborations with our partners in NHS, County Council, Universities, and other charities.

The number of people suffering with an eating disorder continues to grow and we have been able to grow our capabilities to reach them and their loved ones, as quickly as possible and provide our unique, nurse-led care and support. In the last 12 months, we have triaged 663 referrals and reached circa. 20,000 people.

#### Objectives and activities

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The service objectives of the charity are 'to relieve the sickness and distress of persons with or affected by eating disorders, to preserve and protect good health and to advance education for the public benefit by:

Providing education, support and early intervention to those experiencing an eating disorder and their families/carers to provide a service that is accessible to all regardless of age, gender, race, ethnicity, disability;

To increase awareness and understanding of eating disorders amongst both the public and professionals and provide an early intervention service that can be accessed via self referrals, gp's, third sector organisations, community mental health teams, child & adolescent mental health services and inpatient hospitals;

To enable multi agency working between services, signposting, enabling joint working and collaboration to facilitate a seamless service across all teams;

To help individuals manage their physical and psychological symptoms to enable them to achieve maximum quality of life.

#### NHS programme

NHS Eating Disorder Services are our main partner with whom we collaborate to care for both children and adults as well as supporting families and carers. We've become a trusted partner to NHS ED services, working closely with their teams to ensure the best outcomes for people who need NHS care. Our service helps people to get the right level of care, and access treatment and support after discharge to maintain recovery. This helps NHS teams to care for people in most need of treatment, to effectively treat and to sustain their recovery.

Binge Eating Disorder (BED) group - We have designed and implemented a binge-eating disorder group which is designed to operate every week and online to help people overcome a binge-eating disorder. We help participants learn about the physical and psychological impact of binge eating and some of the drivers for maintaining the disorder. Each week participants learn a new skill and are then encouraged to put their new learning into practice whilst checking in with themselves. The BED group has the potential to reach more service users and we are gathering more data on its effectiveness and providing a resource that in the future, could be utilised by other partners looking to work with and be supported by PEDS.

Healthy You - We have been working closely with the Healthy You team leads, both the Health trainer coordinator and adult weight management coordinator, to raise awareness of eating disorders and to address a rise in patients being referred for weight management services when they are suffering from an eating disorder. The collaboration hopes that by increasing awareness of eating disorders for the Healthy You and clinical triage teams, patients will be referred to eating disorder services more swiftly and receive the help needed.

# **PERSONALISED EATING DISORDER SUPPORT**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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We have also identified that we have patients who have completed the PEDS journey and are still dissatisfied with their weight and if left unsupported, may relapse and result in a return to old, restrictive-type behaviors, to control weight. We have constructed a pathway with Healthy You that outlines when and how to refer to PEDS and also when and how we can refer to Healthy You, after patients have completed their PEDS journey.

Our Steps to Stabilise (STS) model was created to help with our waiting list. This enables suitable patients to receive 2 sessions, giving them the tools to stabilise their eating disorder before treatment starts. This has been a great success, with 100% of patients saying they were very satisfied with the service.

#### **University programme**

We continue to work with both Anglia Ruskin and Cambridge University, allowing students to refer to us for support quickly. Supporting students in university is critical to enable them to cope with the pressures that they experience, to succeed in their university life and go on to build that life to get well for. The number of students referring to us has increased significantly from 2 – 4 per month between April 2022 and September up to 12 – 18 per month from October 2022 to March 2023.

#### **Access care programme**

The outcomes for people are far more positive when they receive support quickly. Eating disorders have one of the highest mortality rate of any psychiatric illness, and the impact of the COVID 19 pandemic and subsequent cost of living crisis on mental health and well-being has been significant. The number of people falling ill has increased, the acuity (level of illness) is also higher and the complexity too. This makes it a priority for us to reach people as early as possible into their eating disorder journey and to maintain a dedicated focus on prevention and education.

Helping people to access care for an eating disorder is a vital service that we provide. People who are suffering or who have concerns about someone are able to contact us and get help to find the support and access the care that they need. When someone reaches out to us for help or is referred by someone else we are able to assess their needs and respond.

#### **Prevention, training, and Education programme**

Our prevention and education service has grown significantly with the support of Cambridge Country Council.

The training and education team have also been trained to deliver the Body Project, which aims at creating cognitive dissonance in order to counter the 'appearance ideal'. These are 4 x 1-hour workshops utilising activities and a script, 2 full courses have been delivered.

We have developed lesson plans for secondary schools that are in line with the PSHE curriculum. These resources look at the impact of social media, eating disorders and food and mood which is accessible to schools that subscribe to the Cambridge and Peterborough Healthy Schools program. Following on from this partnership with healthy schools, PEDS are involved in their PSHE Pilot.

We have developed strong links with Addenbrookes Hospital and through this, we have delivered 3 training sessions to the Diabetes Specialist team, delivered training to 60 GP Registrars and in the process of delivering our 2nd training session to the Paediatric team. We are also in talks about setting up a series of trainings for the ward nurses on the Diabetes ward.

From October 2022 until December 2023, the training and education team delivered 69 training sessions to 1042 attendees. From our feedback form, 95% of those who attended found our training useful, 97% would recommend the training and 94% felt that the training improved their knowledge on identification, risks and how to signpost to specialist support.

#### **Feedback quotes:**

- "Some of the case studies really chimed with known children in this school and I was able to catch up with two potential ED candidates this morning. One totally agreed and said that's me, and is open to explore support further."
- "Thank you both so much for coming! Everyone I've spoken to has said how brilliant it was and I've put some of it into practice already this morning."
- "It was a useful presentation which has stimulated my curiosity to learn more, particularly I am seeing more clients presenting with binge eating. Thank you!"

# PERSONALISED EATING DISORDER SUPPORT

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Peer support, parent, and carer programmes

The team are trained to deliver the New Maudsley parents and carers workshops. This is 5 x 2-hour workshops that are aimed at lowering anxiety and distress in family members and to give carers communication tools, skills and techniques that help them engage their loved one to improve their self-esteem and develop the resilience to embark on change. We have recently started our 4th cohort.

The team are also in development of joint training with NESSIE for parents. The parent support group has run weekly, for 50 weeks of the year supporting those with Anorexia and Bulimia from within their homes.

#### Achievements and performance

##### Growth and Expansion

A growing team:

- We have recruited 2 more nurses to help with the rapid growth of PEDS. This helps to support the increasing number of referrals received.
- Employed a new peer support worker to focus on the harder-to-reach people and BAME communities

Strengthening our key partner relationships:

- Our contract with Cambridge University has been extended and renewed for a further 2 years plus the opportunity to extend for a further year.
- Our contract with Anglia Ruskin University has been extended for a further year.
- The contract we have with Cambridgeshire and Peterborough ICB for both Children and Young People and Adults, has been renewed for a further 3 years. This offers PEDS a benefit by being able to offer longer-term employment contracts.

Social Media and Community Engagement:

- We had a great year across all our social media channels, with Instagram being the leader for this period, with a 19.2% reach increase, giving the total reach number of 61K. We had 1,700 people visit our Facebook page in that time with 63 new likes and followers. Our busiest month on Twitter was December when our tweets received a total of 381 reactions over 30 days.
- In April 2022 we launched our first Newsletter, which has been sent regularly and by the end of March 2023 had 60 subscribers.
- In spring 2023 we celebrated EDAW 2023 on our social media platforms concentrating on the "Role of Peer Support", at this point we had 600 followers on Instagram comparable to 500 the same time the previous year. The introduction reel with our patron Michelle Collins has been played 52,072 times! The most popular post of EDAW 2023 reached 486 accounts on Instagram, '#buildalifetogetwellfor' has been used in over 300 posts
- On 1st December 2022, we introduced PEDSMAS, our new Christmas campaign which has been very successful and popular among our followers, we have been posting every day during Advent, and each post has reached approximately 200 people.

Fundraising Overview

- In March 2023 we had 5 people run the Cambridge Half Marathon to fundraise for PEDS they raised a total of £3264. We have 5 people running for us in 2024.
- In July 2023 8 people completed the 3 peaks challenge for us raising a total of £16982.29.

VCSE partner engagement

- We are proud to be a founding partner of REDCAN an Alliance of Eating Disorders Charities across the UK and is an acronym for Regional Eating Disorders Charities Network and Alliance. A total of eight regional eating disorder charities, coming together to form the UK's VCSE provider collaborative, delivering expert-by-experience care closer to people.

# PERSONALISED EATING DISORDER SUPPORT

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Feedback received from Patients

98% of our patients said that they would recommend PEDS to other people. They told us:

- I liked the one-on-one sessions where I could explain how I was feeling and we could discuss specifics of what was going on. I felt like somebody actually listened to my needs and was willing to work WITH me.
- My clinician was fantastic in responding to me as an individual both with regards to my neurology (and the impact that has on my behaviour/recovery) but also with regards to the specific challenges/ebb and flow of life I've had to deal with during this year. We have spaced the sessions out to cover a longer period of time that has helped give me support through a particularly difficult year and has seen me through the extremes of my eating patterns, which over a shorter period would not have been evident. This has made the advice particularly relevant and helpful.
- All my sessions were personal and progress was made. PEDS have provided me with the support I have needed to start a new chapter, being able to manage my own eating and attitude with food, allowing me to move forward to a new and exciting chapter.
- Felt listened to and supported, and taken seriously
- I wanted to say thank you for all your help, advice and support when we worked together. It meant the world that I got a clinician that was kind, caring and patient and above all else believed in me when I didn't and believed in my other goals and dreams. You and your help and time will always hold a special place in my head and heart.
- Thank you again for all your support the last few months, it's been amazing to have someone listen and help tackle this problem.

#### Feedback received from other professionals

We have put together a video with our patient and partnering organisation feedback which you will be able to view on our website.

#### The Year Ahead

In November 2023 we ran a strategy day, offsite with the team out of which we identified our 3 main priorities for 2024:

1. **PEDS Centre**

The whole team needs a base, a centre where they can see patients, complete training, work with peers and provide better care in aspects such as meal prep.

2. **University programme**

Building on our pioneering work with Cambridge University and Anglia Ruskin helping students transitioning to university. To ensure there is consistency of support and awareness and implementation of HEOPPS across the country.

3. **Expansion across East of England**

Roll out to another area / ICB, and look at offering services to organisations outside of Cambridgeshire. Our prevention, training and education service is the initial focus for this expansion and we have active interest from other ICBs.

#### Other developments underway

- Development of our AI referral form. We have started working with a technology provider that can generate an AI version of our referral form that can be used by a referrer speaking to an avatar rather than typing on the form.
- System 1 - We are moving from our Clinical database portal to SystmOne, a clinical system used by Primary care and some secondary care departments. This will enable us to capture and report on more data.

# PERSONALISED EATING DISORDER SUPPORT

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Staff Training

In addition to mandatory training, our staff have also attended:

- Safeguarding training (both online and face-to-face)
- Drug and alcohol by CGL
- NHS CPFT and GP Medical Monitoring
- Body Image
- Medical monitoring with Dr Rebecca Ellard.

#### Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems are in place to mitigate their exposure to the major risks. The Trustees will continue to monitor and review the risks as they deem appropriate.

#### Structure, governance and management

Personalised Eating Disorder Support (PEDS) is a charitable incorporated organisation which was registered on 8 April 2014. The governing document was adopted on 8 April 2014. Prior to this, since 2013 we provided services as an affiliate of the established Luton/Bedford eating disorder charity CARALINE.

The trustees who served during the year and up to the date of signature of the financial statements were:

R Ferris	(Appointed 3 May 2022)
H Walker	(Resigned 27 July 2023)
L Probert	
S Brown	
P Patel	
A Goode	(Appointed 1 November 2022)
M Ward	

The Trustees are appointed and serve in accordance with the Trust Deed. Training is given to new Trustees as necessary.

Although there are regular Committee meetings the day-to-day administration of the Charity is delegated to Mandy Scott (Service Director) and Sue Rattle (Treasurer).

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

#### With special thanks to:

- Our Board of Trustees who give their time to strengthen the governance and guide decision-making.
- Our volunteers who are involved in many ways including our social media, writing blogs, our weekly support group and fundraising.
- Our Patron Michelle Collins, who despite a busy work schedule has always made the time to support PEDS through meeting with our sufferers, filming and making social media posts to raise awareness and increase understanding of eating disorders.
- Our Patron Sr Erika Perini who continues to support all the functions of PEDS and particularly our staff.
- To Caitlin Wynne-Sheil for her generous donation in memory of her mother Anna who was a significant supporter of PEDS.




## PERSONALISED EATING DISORDER SUPPORT

### TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees' report was approved by the Board of Trustees.

DocuSigned by:  
  
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S Brown  
Trustee

Date: 26.1.2024

## **PERSONALISED EATING DISORDER SUPPORT**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

#### ***FOR THE YEAR ENDED 31 MARCH 2023***

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The trustees 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial 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 year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# PERSONALISED EATING DISORDER SUPPORT

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF PERSONALISED EATING DISORDER SUPPORT

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I report to the trustees on my examination of the financial statements of Personalised Eating Disorder Support (the charity) for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants for England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of 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 financial statements to be reached.



Kerry Hilliard ACA FCCA CTA

Institute of Chartered Accountants in England and Wales

Price Bailey LLP  
36 Tyndall Court  
Commerce Road  
Lynchwood  
Peterborough  
PE2 6LR

Dated: 29/1/24

# PERSONALISED EATING DISORDER SUPPORT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	12,218	-	12,218	14,040	-	14,040
Charitable activities	4	372,262	-	372,262	-	159,439	159,439
<b>Total income</b>		<b>384,480</b>	<b>-</b>	<b>384,480</b>	<b>14,040</b>	<b>159,439</b>	<b>173,479</b>
<b>Expenditure on:</b>							
Charitable activities	5	206,409	-	206,409	10,355	123,689	134,044
<b>Net incoming resources before transfers</b>		<b>178,071</b>	<b>-</b>	<b>178,071</b>	<b>3,685</b>	<b>35,750</b>	<b>39,435</b>
Gross transfers between funds		80,502	(80,502)	-	7,442	(7,442)	-
<b>Net income/(expenditure) for the year/</b>							
<b>Net movement in funds</b>		<b>258,573</b>	<b>(80,502)</b>	<b>178,071</b>	<b>11,127</b>	<b>28,308</b>	<b>39,435</b>
Fund balances at 1 April 2022		27,933	80,502	108,435	16,806	52,194	69,000
<b>Fund balances at 31 March 2023</b>		<b>286,506</b>	<b>-</b>	<b>286,506</b>	<b>27,933</b>	<b>80,502</b>	<b>108,435</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# PERSONALISED EATING DISORDER SUPPORT

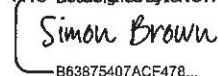
## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Intangible assets	10		5,000		5,000
Tangible assets	11		1,906		1,628
			<u>6,906</u>		<u>6,628</u>
<b>Current assets</b>					
Debtors	12	66,833		-	
Cash at bank and in hand		235,769		115,032	
		<u>302,602</u>		<u>115,032</u>	
<b>Creditors: amounts falling due within one year</b>	13	(23,002)		(13,225)	
Net current assets			<u>279,600</u>		<u>101,807</u>
<b>Total assets less current liabilities</b>			<u>286,506</u>		<u>108,435</u>
<b>Income funds</b>					
Restricted funds	15		-		80,502
Unrestricted funds			286,506		27,933
			<u>286,506</u>		<u>108,435</u>

1/26/2024

The financial statements were approved by the Trustees on .....

  
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S Brown  
Trustee

# PERSONALISED EATING DISORDER SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

##### Charity information

Personalised Eating Disorder Support is a charitable incorporated organisation.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

No amounts are included in the financial statements for services donated by volunteers.

Grant income is recognised according to the terms of each individual agreement.

# PERSONALISED EATING DISORDER SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

### **1 Accounting policies**

**(Continued)**

#### **1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### **1.6 Intangible fixed assets other than goodwill**

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website	10 years straight line
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#### **1.7 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

IT equipment	3 years straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### **1.8 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### **1.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# PERSONALISED EATING DISORDER SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 1 Accounting policies

(Continued)

##### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.



# PERSONALISED EATING DISORDER SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees 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 period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	12,218	14,040

#### 4 Charitable activities

	Charitable Income	Charitable Income
	2023	2022
	£	£
Services provided under contract	367,012	159,439
Grants received	5,250	-
	372,262	159,439

# PERSONALISED EATING DISORDER SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 5 Charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
Staff costs	187,495	117,583
Depreciation and impairment	1,360	814
Advertising and publicity	585	1,704
Postage and stationery	336	382
Repairs and renewals	406	199
Subscriptions and training	2,154	2,057
Computer costs	2,899	3,550
Insurance	1,473	812
Nurse costs	2,222	-
Meeting expenses	4,636	4,712
	<u>203,566</u>	<u>131,813</u>
Share of support costs (see note 6)	1,043	774
Share of governance costs (see note 6)	1,800	1,457
	<u>206,409</u>	<u>134,044</u>
<b>Analysis by fund</b>		
Unrestricted funds	206,409	10,355
Restricted funds	-	123,689
	<u></u>	<u></u>

### 6 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Telephone	756	-	756	716	-	716
Bank charges	287	-	287	58	-	58
Accountancy	-	1,127	1,127	-	875	875
Payroll fees	-	673	673	-	582	582
	<u>1,043</u>	<u>1,800</u>	<u>2,843</u>	<u>774</u>	<u>1,457</u>	<u>2,231</u>
Analysed between Charitable activities	<u>1,043</u>	<u>1,800</u>	<u>2,843</u>	<u>774</u>	<u>1,457</u>	<u>2,231</u>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# PERSONALISED EATING DISORDER SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	9	9
Employment costs	2023 £	2022 £
Wages and salaries	173,694	112,539
Social security costs	10,854	4,645
Other pension costs	2,947	399
	187,495	117,583

There were no employees whose annual remuneration was more than £60,000.

### 9 Taxation

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.

### 10 Intangible fixed assets

	Website £
<b>Cost</b>	
At 1 April 2022 and 31 March 2023	5,000
<b>Amortisation and impairment</b>	
At 1 April 2022 and 31 March 2023	-
<b>Carrying amount</b>	
At 31 March 2023	5,000
At 31 March 2022	5,000

# PERSONALISED EATING DISORDER SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 11 Tangible fixed assets

	IT equipment £
<b>Cost</b>	
At 1 April 2022	2,442
Additions	1,638
	<hr/>
At 31 March 2023	4,080
	<hr/>
<b>Depreciation and impairment</b>	
At 1 April 2022	814
Depreciation charged in the year	1,360
	<hr/>
At 31 March 2023	2,174
	<hr/>
<b>Carrying amount</b>	
At 31 March 2023	1,906
	<hr/>
At 31 March 2022	1,628
	<hr/>

#### 12 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	66,733	-
Other debtors	100	-
	<hr/>	<hr/>
	66,833	-
	<hr/>	<hr/>

#### 13 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	14	20,605	12,505
Trade creditors		846	-
Other creditors		644	-
Accruals and deferred income		907	720
		<hr/>	<hr/>
		23,002	13,225
		<hr/>	<hr/>

# PERSONALISED EATING DISORDER SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 14 Deferred income

	2023 £	2022 £
Other deferred income	20,605	12,505

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	20,605	12,505
Non-current liabilities	-	-
Movements in the year:		
Deferred income at 1 April 2022	12,505	-
Released from previous periods	(12,505)	-
Resources deferred in the year	20,605	12,505
Deferred income at 31 March 2023	20,605	12,505

## PERSONALISED EATING DISORDER SUPPORT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

#### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds						
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£
NHS Cambridge and Peterborough	52,194	107,431	(71,681)	(7,442)	80,502	(80,502)	-
NHS Lincolnshire	-	2,000	(2,000)	-	-	-	-
University of Cambridgeshi re	-	27,198	(27,198)	-	-	-	-
Health Education England	-	6,970	(6,970)	-	-	-	-
Anglia Ruskin University	-	5,840	(5,840)	-	-	-	-
National Lottery	-	10,000	(10,000)	-	-	-	-
	<u>52,194</u>	<u>159,439</u>	<u>(123,689)</u>	<u>(7,442)</u>	<u>80,502</u>	<u>(80,502)</u>	<u>-</u>

NHS Cambridgeshire and Peterborough is a grant to enable the charity to work with service users, carers/ families and professionals in the Cambridge and Peterborough area to improve waiting times for those referred to the charity and preventing deterioration and supporting the service user to stabilise and manage their symptoms.

NHS Lincolnshire payment received to enable the charity to provide support and treatment to a patient within the Lincolnshire area.

University of Cambridgeshire is a grant to provide two eating disorder specialist nurses to provide 1:1 eating disorder support to students and training for staff for one day per week.

Health Education England is a grant to cover training costs.

Anglia Ruskin University is a grant to provide two eating disorder specialist nurses to provide 1:1 eating disorder support to students for half a day per week.

National Lottery grant was received to enable the charity to recruit a Business Support Manager/Service Manager to take on the role of overseeing the charity's finances, operations, HR and admin services.

# PERSONALISED EATING DISORDER SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:					
Intangible fixed assets	5,000	-	5,000	5,000	5,000
Tangible assets	1,906	-	1,906	1,628	1,628
Current assets/(liabilities)	279,600	-	279,600	21,305	101,807
	<u>286,506</u>	<u>-</u>	<u>286,506</u>	<u>27,933</u>	<u>108,435</u>

#### 17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).