

Charity registration number 1156578

**PERSONALISED EATING DISORDER SUPPORT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

PERSONALISED EATING DISORDER SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Ferris L Probert S Brown P Patel A Goode M Ward
Co-Founders	M Scott S Rattle
Charity number	1156578
Principal address	The Barn Hodgson Centre Werrington Peterborough PE4 5DU
Independent examiner	Kerry Hilliard ACA FCCA CTA
Bankers	HSBC Cathedral Square Peterborough Cams PE1 1XL

PERSONALISED EATING DISORDER SUPPORT

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PERSONALISED EATING DISORDER SUPPORT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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

We started 2024 focused on three priorities for the year and I'm delighted to share an overview of the progress that we made against these, during what was another challenging year for people suffering the unbearable and deadly burden of eating disorders. PEDS has helped more people than ever before, to find and build a life to get well for and I am proud and grateful to be chair of this amazing charity.

Priority One is to build on the strength of our core NHS relationships and our ability to work collaboratively with NHS teams to demonstrate the value and impact of our services. We achieve a great deal with the teams in both adult and young people, across Cambridgeshire and now Lincolnshire and the wider East of England Network. We've become the first VCSE partner to integrate into the NHS System One data platform which gives us a unique ability to collaborate. This is a great achievement and a tremendous effort from the team.

Priority Two is to develop our offering and in doing so provide more help to people whilst broadening the scope of income into the charity. There have been several standout achievements in this area including the development of our training and education programme that works with schools, GP practices, businesses and colleges. We have also enhanced our work with Universities, strengthened our peer support offering and defined our advocacy service. These really matter because we can tackle eating disorders systemically and not just at the point of referral or when people first seek help.

Priority Three is to establish a PEDS Centre, i.e. a place from where we can deliver help directly to people, provide specialist training, link with other services and run our charity from one central hub, bringing the team and our neighbourhood together. A true highlight therefore was when we were awarded a grant from Peterborough City Council to do just that. I'm delighted to say that we now have our premises, and are turning it into a unique facility for which to operate and a longer-term home for the charity. We found our place.

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.

PERSONALISED EATING DISORDER SUPPORT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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.

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.

Access care programme

The outcomes for people are far more positive when they receive support quickly. Eating disorders have one of the highest mortality rates 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) and complexity are also higher. 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.

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.

PERSONALISED EATING DISORDER SUPPORT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Additional Achievements over the past year:

- CPD accreditation of our training and education programme.
- Being asked to present on Eating Disorders and our work with the Universities at the national Student Health Association Mental Health Conference.
- Delivering 3 best practice presentations to NHS East of England Clinical Network.
- Strengthening our relationships with our partnering VCSE organisations at Regional Eating Disorders Charities Alliance Network (REDCAN) as we continue our membership to develop further best practice and research in the field of eating disorders.
- Expanding our staff via our clinical team, peer support, training and education and administrative team.
- Integration with our Children and Young People's pathway to provide rapid step up and step down care in collaboration with our NHS colleagues.
- Shared care agreements with neighbourhood NHS partners to provide holistic patient care.
- The establishment and launch of a Nationally accessible Lived Experience Peer Support Worker Group – delivered by PEDS.
- The addition of a Pets as Therapy dog to the team, to be able to support patients and their loved ones and families where helpful.
- Becoming a Living Wage Employer.
- Moving our clinical system to SystemOne, allowing us to communicate more smoothly with our primary and secondary care colleagues.
- ICB Healthier Futures Grant Funding which has enabled us to obtain a premises to operate out of and to be able to share this with our neighbourhood to increase engagement and foster collaborative partnerships.
- The success of our PEDS 10yr Anniversary which was attended by 94 individuals, patients past and present, GPs, NHS colleagues, schools, partners and our local neighbourhood. You can view footage from the event here: *(please note, you may need to copy and paste the following links into your web browser via google for any issues with accessing the documents)*
<https://vimeo.com/parkesproductions/review/1035426101/19a08a3ffa>

- Increased media work to raise awareness of eating disorders:

BBC News – Eating Disorder Charity Gave me back my life:

<https://www.bbc.co.uk/news/articles/clj4x2v6vdo>

PEDS Video and Peterborough Telegraph Article

<https://www.peterboroughtoday.co.uk/health/eating-disorder-charity-in-peterborough-dodges-flooding-drama-to-celebrate-its-tenth-anniversary-with-celebrity-guest-4908703>

What do our partners across Cambridgeshire say about PEDS?

Video: https://drive.google.com/file/d/1B2RGXZ2bBo6n7iUj3VI2cA7xuNAxZoZ-/view?usp=drive_link

Meet the team- our team video which we send out to patients so they know what to expect and who we are:

<https://vimeo.com/parkesproductions/review/1033246669/3489447e14>

password: PEDS

PERSONALISED EATING DISORDER SUPPORT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Our 2024 videos which highlight our work and the people we reach. Password 'PEDS'

PEDS case study 1 - male

<https://vimeo.com/parkesproductions/review/1035359293/b44d56d442>

PEDS case study 2 - mother

<https://vimeo.com/parkesproductions/review/1035359857/cac3e88e64>

PEDS case study 3 - young person

<https://vimeo.com/parkesproductions/review/1035360764/1376540871>

PEDS case study 4 - male

<https://vimeo.com/parkesproductions/review/1035361560/424d3a9cfb>

PEDS case study 5 - NHS CPFT Adult

<https://vimeo.com/parkesproductions/review/1035362242/a035f23bfa>

PEDS case study 6 - NHS CPFT CYP CAMHS

<https://vimeo.com/parkesproductions/review/1035362557/cad59a369e>

From 1st April 2023 to 31st March 2024 PEDS received 590 referrals, 108 of which were children and young people. PEDS provided 1:1 and/or group support to 269 patients. The remaining patients were either referred to our secondary care colleagues or directed to the appropriate organisation or support services.

Over 1,200 professionals participated in PEDS Training and Education sessions, which were delivered to GP practices, schools, and various other organisations.

Fundraising Overview

PEDS once again had runners in the Cambridge Half Marathon and we also held a PEDS friends-sponsored walk.

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 2024

Feedback received from Patients

I would draw your attention to the feedback we receive from the people that we help. This is the testament to our work, our nurse-led caring ethos and our ability to help people build a life to get well for.

"I am incredibly grateful for the support that my daughter received during our recent visit to PEDS. Knowing PEDS is nurse led I was keen to get my daughter seen by an ED specialist rather than a Dr who completely missed those all-important signs. After contacting PEDS with my concerns, we were seen within a couple of days, which was crucial before my daughter could change her mind. We were met by a PEDS Nurse who immediately put my daughter at ease, with her compassion and understanding of EDs, she expertly gained a full and accurate picture of how my daughter was struggling, and carefully encouraged her to agree to a referral to our local CAMHS ED services. The nurse made the referral process smooth and efficient, assisting me with any questions I had. Only today the nurse at the CAMHS ED services said that other areas desperately need services like PEDS; they provided us with that vital first step to accessing the services my daughter so greatly needs and I can't thank them enough." (Mother to daughter aged 16)

"I stopped tracking food and I've refrained from purging. I no longer constantly weigh myself and I've conquered fear foods (I felt this made biggest difference to my life). I've changed my core beliefs to stop judging people based on size/ weight and not comparing myself to them and I'm able to truly smile at reflection. I'm no longer restricting food and stabilising weight" (Female Aged 19)

"I am so grateful for having worked with PEDS and for the help in allowing me to achieve so much and build a life free from an ED which is bringing me so much joy and the most amazing experiences. I look forward to the future" (Female Aged 19)

"I explained (to someone considering a PEDS referral) that I felt PEDS approached things differently to perhaps, the conventional ways of things. I really felt my individual background and mix of conditions were appreciated in a holistic way. They get to know the person. Basically, their knowledge, just their general approach, really helped me form new associations with food" (Male aged 42)

"I would just like to say my appreciation for getting me on track and things really improving with my health. I'm still managing to keep on track despite a lot of stress and really can't thank you for that push you give me. PEDS has been absolutely amazing and I am so grateful, without PEDS I wouldn't have been able keep stable over Christmas and my mental and physical health has improved. We (my family as well) can't thank you enough." (Female aged 23)

"Thank you so much for seeing us again and helping our daughter get back on track, I cannot thank PEDS enough for always helping us" (Mother to daughter aged 23)

PERSONALISED EATING DISORDER SUPPORT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The Year Ahead

For 2025 our priorities remain the same as we build again on what we achieved in 2024. Things to look out for in the year are:

- The building of NHS relationships across the East of England recognising the power of our collaboration in helping people, and those around them, to avoid becoming ill where possible and to access the help they need to build a life to get well for when necessary and in a way that works for them.
- Our work with Universities expanding so that we can reach more young people at a critical stage in their lives when the risk of eating disorders is at its highest and at the same time the opportunity to build their life to get well for is greatest. Our work with the two leading Cambridge universities is a beacon of best practice for other institutions.
- The further development of our Advocacy service which provides specialist signposting and support to access help close to home.
- Our training and education programme, with a focus on prevention, expanding across the east of England and into more types of organisations such as local businesses.
- A pioneering project to harness the power of AI to guide and mentor people that are at risk of eating disorders or who can gain strength in their recovery.
- The impact of our PEDS Centre on our ability to deliver services and to partner with other community organisations locally and regionally.

To do all this we must remain committed to providing the best possible, personalised care to the people who come to us for help, we must continue to attract the best people into the charity and be a great team to work with, and we must strengthen our role and visibility in the communities we serve. We value the support we get from our partners in the NHS, local government, businesses, other charities, schools and universities. I thank the individual volunteers, friends of the charity who raise money for us and businesses that grant us funding support for what we do.

Staff Training

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

- Oliver McGowan face to face training.
- Finance training.

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.

PERSONALISED EATING DISORDER SUPPORT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

R Ferris

H Walker

(Resigned 27 July 2023)

L Probert

S Brown

P Patel

A Goode

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 have 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 a special thank you to our Board of Trustees, our Patrons Actress Michelle Collins and Sr Erika and our fantastic team who all work tirelessly to save lives and help build lives to both get well for and stay well for.

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



S. Brown (Thu, 30th Jan 2025
20:24:39 GMT)
Trustee

30 Jan 2025
Date:

PERSONALISED EATING DISORDER SUPPORT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

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

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 2024.

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: 31/1/25

PERSONALISED EATING DISORDER SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<u>Income from:</u>						
Donations and legacies	3	29,165	29,165	12,218	-	12,218
Charitable activities	4	336,359	336,359	372,262	-	372,262
Total income		365,524	365,524	384,480	-	384,480
<u>Expenditure on:</u>						
Charitable activities	5	320,693	320,693	206,409	-	206,409
Other	9	5,000	5,000	-	-	-
Total expenditure		325,693	325,693	206,409	-	206,409
Gross transfers between funds		-	-	80,502	(80,502)	-
Net income for the year/ Net movement in funds		39,831	39,831	258,573	(80,502)	178,071
Fund balances at 1 April 2023		286,506	108,435	27,933	80,502	108,435
Fund balances at 31 March 2024		326,337	326,337	286,506	-	286,506

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 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Intangible assets	11		-		5,000
Tangible assets	12		546		1,906
			<u>546</u>		<u>6,906</u>
Current assets					
Debtors	13	43,427		66,833	
Cash at bank and in hand		346,968		235,769	
		<u>390,395</u>		<u>302,602</u>	
Creditors: amounts falling due within one year	14	(64,604)		(23,002)	
Net current assets			<u>325,791</u>		<u>279,600</u>
Total assets less current liabilities			<u><u>326,337</u></u>		<u><u>286,506</u></u>
Income funds					
Unrestricted funds			<u>326,337</u>		<u>286,506</u>
			<u><u>326,337</u></u>		<u><u>286,506</u></u>

The financial statements were approved by the Trustees on 30 Jan 2025


 S. Brown (Thu, 30th Jan 2025
 20:24:39 GMT)
 Trustee

PERSONALISED EATING DISORDER SUPPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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 2024

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 2024

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 2024

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
	2024	2023
	£	£
Donations and gifts	29,165	12,218

4 Charitable activities

	Charitable Income	Charitable Income
	2024	2023
	£	£
Training courses	4,050	-
Services provided under contract	332,309	367,012
Grants received	-	5,250
	336,359	372,262

PERSONALISED EATING DISORDER SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Staff costs	287,056	187,495
Depreciation and impairment	1,360	1,360
Advertising and publicity	2,336	585
Postage and stationery	206	336
Repairs and renewals	296	406
Subscriptions and training	3,867	2,154
Computer costs	6,430	2,899
Insurance	598	1,473
Fundraising costs	6,547	1,200
Nurse costs	2,801	1,022
Meeting expenses	5,100	4,636
	<u>316,597</u>	<u>203,566</u>
Share of support costs (see note 6)	1,177	1,043
Share of governance costs (see note 6)	2,919	1,800
	<u>320,693</u>	<u>206,409</u>

6 Support costs

	Support costs £	Governance costs £	2024 £	Support costs £	Governance costs £	2023 £
Telephone	1,107	-	1,107	756	-	756
Bank charges	70	-	70	287	-	287
Accountancy	-	1,765	1,765	-	1,127	1,127
Payroll fees	-	1,154	1,154	-	673	673
	<u>1,177</u>	<u>2,919</u>	<u>4,096</u>	<u>1,043</u>	<u>1,800</u>	<u>2,843</u>
Analysed between Charitable activities	<u>1,177</u>	<u>2,919</u>	<u>4,096</u>	<u>1,043</u>	<u>1,800</u>	<u>2,843</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 2024

8 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
11	9

Employment costs

	2024 £	2023 £
Wages and salaries	262,802	173,694
Social security costs	19,489	10,854
Other pension costs	4,765	2,947
	<u>287,056</u>	<u>187,495</u>

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

9 Other

	Unrestricted funds	Total
	2024 £	2023 £
Net loss on disposal of intangible fixed assets	5,000	-
	<u>5,000</u>	<u>-</u>

10 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.

PERSONALISED EATING DISORDER SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Intangible fixed assets

	Website £
Cost	
At 1 April 2023	5,000
Disposals	(5,000)
	<hr/>
At 31 March 2024	-
	<hr/>
Amortisation and impairment	
At 1 April 2023 and 31 March 2024	-
	<hr/>
Carrying amount	
At 31 March 2024	-
	<hr/>
At 31 March 2023	5,000
	<hr/>

12 Tangible fixed assets

	IT equipment £
Cost	
At 1 April 2023	4,080
	<hr/>
At 31 March 2024	4,080
	<hr/>
Depreciation and impairment	
At 1 April 2023	2,174
Depreciation charged in the year	1,360
	<hr/>
At 31 March 2024	3,534
	<hr/>
Carrying amount	
At 31 March 2024	546
	<hr/>
At 31 March 2023	1,906
	<hr/>

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	41,810	66,733
Other debtors	-	100
Prepayments and accrued income	1,617	-
	<hr/>	<hr/>
	43,427	66,833
	<hr/>	<hr/>

PERSONALISED EATING DISORDER SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		6,043	-
Deferred income	15	54,760	20,605
Trade creditors		1,605	846
Other creditors		995	644
Accruals and deferred income		1,201	907
		<u>64,604</u>	<u>23,002</u>

15 Deferred income

	2024 £	2023 £
Other deferred income	<u>54,760</u>	<u>20,605</u>

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	54,760	20,605
Non-current liabilities	-	-
	<u></u>	<u></u>
Movements in the year:		
Deferred income at 1 April 2023	20,605	12,505
Released from previous periods	(20,605)	(12,505)
Resources deferred in the year	54,760	20,605
	<u>54,760</u>	<u>20,605</u>
Deferred income at 31 March 2024	<u>54,760</u>	<u>20,605</u>

PERSONALISED EATING DISORDER SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 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:

	Balance at 1 April 2022	Transfers	Balance at 1 April 2023	Movement in funds Incoming resources	Balance at 31 March 2024
	£	£	£	£	£
NHS Cambridge and Peterborough	80,502	(80,502)	-	-	-

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.

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

