



Talitha Arts

Trustees Annual Report and Unaudited Financial Statements Year ended 31 December 2022

Charity registration - 1162475

Company number - 07474726



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Trustees annual report

The Board of Trustees, who are also directors of the Charity for the purposes of the Companies Act, and trustees for charity law purposes, submit their annual report and the financial statements of Talitha Arts for the year ended 31 December 2022.

The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Charity's governing document and the provisions of the 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Objectives and activities

Objects

The objects of the Charity, as set out in its Memorandum of Association, are:

- the prevention and relief of poverty, suffering and distress and to advance health (particularly mental health) by using the creative and performing arts to restore hope and dignity; and,
- to advance the education of the public in the creative and performing arts.

Public benefit

Throughout the process of determining these activities outlined below, the Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity.

Achievements and performance for 2022

2022 was a hugely positive year for Talitha Arts - with many changes, new partnerships and programmes. Most significantly, emerging from the Covid-19 pandemic and lockdowns meant that we were able to begin delivering our in-person programmes to vulnerable communities whose mental health and wellbeing had been greatly impacted by the pandemic.

We began January 2022 with three new staff and one new consultant. We hired a Programmes and Project Manager, a Therapeutic Arts Director, a Creative Fundraising Director and a Therapeutic Consultant.

This meant that at the beginning of the year, together with our Head of Administration, Communications Manager, and Artistic & Executive Director, we had a staff team of 6, plus a therapeutic consultant added to our team. We began the year by setting out our strategic objectives for the 2022/23 - to build solid, strong foundations that enable sustainable growth. We aimed to grow our programmes, partnerships and our practitioner base in order to support more vulnerable individuals through the therapeutic arts - and are grateful to report that in 2022 we were able to achieve all of these goals.

In 2022, we also developed the discussion started in October 2021 with Joe and Laura Carey of Carey Design Studios - the garden design duo partnered with us to apply to Project Giving Back and The Royal Horticultural Society to design a Talitha Arts Garden for the Chelsea Flower Show. Throughout the year we spent time planning with them, and we are very pleased to announce that in August 2022 we were officially accepted by the RHS and will have a garden at the 2023 Chelsea Show. This will be a huge opportunity to broaden Talitha Arts platform, raise our profile and share more widely about our work - we look forward to sharing all about the experience in our 2023 annual report.

January - March

We were thrilled to deliver a six-week programme for our existing partners, Medaille Refuge - a refuge for women who have experienced domestic violence and abuse. Following years of being unable to work in this space due to the Covid-19 pandemic, it was wonderful to have the opportunity to return. We worked with 11 women - throughout the creative process of the programme they gained confidence-building skills, learned new ways to express themselves in a positive and creative way, found a sense of group cohesion and community and focused on their positive qualities and unique strengths. Florence Beaney, a Modern Slavery Caseworker at Medaille Refuge, said:

“One service user said that the Talitha Arts workshops had filled an empty space that she’d carried with her from childhood and brought something to her that she had lost. She enjoyed the workshops and never felt judged during them. She explained that she previously felt resigned to the idea that she would never be able to fill the “hole in my heart”. She was never able to play as a little girl and the workshops met those needs that were not met for her as a child. She enjoyed painting and being creative whilst expressing her feelings.”

Another participant said:

“These workshops were hugely helpful to me, gave me hope and confidence. Every council in the country should use Talitha Arts to deliver workshops for people like me.”

We also ran a pilot session for Ella’s - an organisation that works with survivors of trafficking and sexual exploitation. The successful pilot session then led to a five-week programme in July and August.

At the beginning of 2022, we ran a Poetry Evening fundraiser, entitled “A Time to Mourn and (now) a Time to Dance”, organised by Talitha Trustee Rick Leaf, which proved very successful - tickets were sold out completely, with over 180 people in attendance. Well-known actors such as Tamsin Greig, Ben Miles, Janis Kelly, Ron Cook, Paterson Joseph and Talitha patron Tim McInnerny were in attendance. There were two parts to the evening - firstly, poems inspired by mourning, and in the second half - poems inspired by dancing and joy. The event raised a significant amount of funds for Talitha, as well as securing some new supporters.

April - June

In April, we ran a pilot session for our new partner South Hill Centre, working with jobseekers based in and around Hemel Hempstead. The session was attended by 14 participants, was well-received and led to a six-session monthly workshop programme, running until November, 2022:

- 93% of the participants felt “extremely” comfortable and safe in all of the Talitha workshops
- 83% of participants said their well-being “greatly” improved over the six Talitha sessions
- 86% of the participants felt their sense of confidence had “strongly” grown over the six Talitha sessions
- 90% of participants felt their ability to creatively engage in a group “strongly” benefitted through attending the workshops



“This is a fantastic programme and would really benefit so many people like me. It is truly healing and needed.”

“Attending Talitha Arts was a bit hard to start but Becky and Jenna (Talitha practitioners) are both amazing and helped me to feel more comfortable as the workshops went on! I loved every second”

“Absolutely amazing workshops, I really enjoyed being creative and making different things. It really helped my personal well-being. Thank you so much”

In May, we ran training for eight new Talitha practitioners. The training included: trauma informed approaches, working with Dementia, The Talitha Approach, Safeguarding and creating safe spaces. The training was a combination of experiential learning by experiencing and devising Talitha workshops and lecture-style learning.

Over the year, we were fortunate to have created a partnership with St. Margaret’s House - a centre for arts, mental health and wellbeing in Bethnal Green, and we used their space for the training. Their Hall and Chapel were ideal spaces for the training experience, and we look forward to our continuing partnership in the future.

Trainee practitioners signed up for a six-week shadowing programme - which enabled them to fully complete their training and become full Talitha practitioners. We trained a fantastic group of practitioners and are looking forward to their involvement with Talitha’s work moving forward.

In June we delivered two pilot sessions for the Specialist Resource Provision at Darell Primary School in Richmond; one for the Key Stage 1 class and one for the Key Stage 2 class. Each session was designed for the age and ability of the group with the focus being to spark their imaginations, creativity and expressive selves. The workshops incorporated movement, dance, singing, team games and working with clay to create beautiful pieces for the children to take home.

July - September

In July and August, as we continued our monthly South Hill Centre sessions, we ran a five - week programme for two new partners: Ella’s (working with survivors of trafficking and sexual exploitation) and Hestia (working with survivors of domestic violence) for a group of seven women, led by two Talitha staff practitioners and two shadowing practitioners. Through the programme we witnessed a shift in participants’ confidence, self-worth and sense of belonging.



In August we delivered workshops with long standing partners, Pret A Manger Rising Stars (for people experiencing homelessness, jobless and refugees). We ran a four-week programme with eight participants, predominantly men.

The journey and progression of the programme was profound. This was demonstrated in feedback we received and also in the shift in comfortability, openness and sense of ease that the participants showed. From a giggly and held back first session to our last session in which the participants were really taking the work seriously and the time for themselves to express themselves physically, as part of a team and individually. By the end



of the programme every participant reflected on their work and verbally shared with the group showing a great development in trust and confidence in speaking and being open.

From August through to October we delivered 7 Jubilee-themed workshops at Dalemead Care Home, celebrating the Queen's Jubilee. The Care home caters for residents living with dementia at varying stages of their diagnosis. The programme was titled 'Making Memories' and was fully funded by the National Lottery Community Fund. The programme took its inspiration from the recent Jubilee and the late Queen. We used this notion to help inform our themes and journey throughout the programme.

Over the six sessions we had together with the participants from Dalemead, we saw a shift in their recognition of activities and team members, their engagement levels both physically and verbally and also their sense of ease and playfulness in the space with us. Our feedback from the Dalemead activities organiser expressed the notable improvement to their mental well-being after each session, noting that the sessions had something for and involved each individual, meaning that every participant benefited:

"At Dalemead we have 46 residents who are all living with some form of Dementia to some extent. Talitha gives a wonderful opportunity for all of those residents to enjoy themselves and feel like they belong. Every session is jam packed full of laughter, joy and opportunities to be engaged in creative activities. The Talitha practitioners have created such a huge sense of community within our residency at Dalemead, whether we are doing activities for movement, singing, reminiscence, or craft, everybody feels fully involved. After every Talitha session it is clear to me how much the residents' well-being has benefited from being part of the afternoon. I would thoroughly recommend Talitha Arts to any care home or day centre that are offered this wonderful opportunity, the workshops have impacted our residents at Dalemead Care-Home in such a hugely positive way."

October - December

In October, we ran a pilot session for new partners, The Maya Centre, a community-based charity in Islington providing free, culturally sensitive counselling, group work and complementary therapies. The feedback was overwhelmingly positive, and in December, we returned for a festive-themed workshop, and have booked in a programme of six bi-weekly workshops in 2023 from Jan-March.

From October onward, we spent a lot of time preparing for the upcoming Chelsea Flower Show - this involved project planning, communications, PR, liaising with the RHS and sponsors Project Giving Back, and recruitment for a Project Manager. The Chelsea Flower Show will be a large undertaking for our small team, however we believe that this is an exceptional opportunity to continue to grow Talitha Arts and move us forward to the "next level".

We are thrilled that in 2022 we reached our goals of growing our practitioner base (eight new practitioners), partners and programmes (four new partners, 430 engagements) and in 2023, with the help of the Chelsea Flower Show, we aim to:

- increase our income by 82%;
- increase our wider Talitha network through social media and newsletters;
- increase our practitioner base by another 8 practitioners;
- continue to build on and grow our partnerships;
- secure use of space for workshops, meetings and events at St. Margaret's House;
- have a permanent Talitha Arts Garden in East London; and
- grow our platform through Chelsea Flower Show PR and media.

Financial Review

During the year the charity's income was £63,498 (2021: £53,652), expenditure was £76,577 (2021: £58,596) and the deficit was therefore £13,079 (2021: £4,944).

Once again we were generously supported by grants from a number of Trusts and Foundations, although overall grant income of £34,915 was down 3.6% on the prior year (£36,215). Grant income included £13,000 which was restricted income to fund our Head of Therapeutic Development, and £10,000 unrestricted but designated for our Fundraising Director role.

Donations from individuals and regular donors were up this year at £14,124 (2021: £4,486). Fundraising event income of £7,738 was achieved from two very successful events; a poetry evening and a marathon walk undertaken by trustees and supporters.

£3,980 of income was also received from programme partners who were able to contribute towards the cost of the workshops we ran for them.

Our overall expenditure was up on last year due to increased programme activity as a result of emerging from the restrictions imposed on us by COVID-19 in 2021. Additionally, staff rates of pay were increased to compensate for the cost of living crisis brought about by the war in Ukraine and increased energy costs.

Reserves Policy

The Trustees have a policy that the Charity maintains an unrestricted reserve equivalent to at least three months of expenditure. At the point of signing this report this equates to £25,000.

The current unrestricted reserves of £30,306 (2021: £43,296) exceed this requirement.

Structure, Governance and Management

Governing Document

Talitha Arts is registered under the Companies Act 2006 as a company limited by guarantee and not having a share capital.

Talitha Arts is a registered charitable company constituted as a limited company under its Memorandum and Articles of Association. The charity registration number is 1162475 (England and Wales) and the company registration number is 07474726 (England and Wales).

Recruitment and Appointment of Trustees

The Trustees are also the directors of Talitha Arts for the purpose of company law. Talitha Arts Articles of Association require a minimum of three trustees. There is no maximum number of trustees.

Directors are invited to serve up to two three-year terms, but they may be reappointed subject to re-election at the Annual General Meeting. Only the current directors can appoint new directors.

Amelia Sommers was appointed as Trustee in September 2022 as Kay Lawrence stepped down. Alastair McIver was appointed after the year end in June 2023. There were no other changes to the Trustees during the year.

Organisational structure

The Trustees are responsible for the overall financial control, direction and work of the Charity. They meet approximately four times a year. Day-to-day responsibilities are delegated to the principal staff within a framework of approved policies and operational plans, who manage the other staff employed by the Charity.

Reference and administrative details

Registered office

4 Victoria Gardens
Cheshunt
Hertfordshire
EN8 9BH

Trustees

Simon Lee	Treasurer
Hayley Argles-Grant	
Rev'd Ian Dyble	
Kay Lawrence	(resigned 12 September 2022)
Richard Leaf	
Amelia Sommers	(appointed 12 September 2022)
Alastair McIver	(appointed 9 June 2023)

Independent examiners

Andy Nash Accounting & Consultancy
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Bankers

CAF Bank Ltd
25 Kings Mill Avenue
Kings Mill
West Malling
Kent
ME19 4JQ

Statement of Board of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Company law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

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 excess of expenditure over income for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect 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 in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that the content of the annual review on pages 3 to 10 of this document, meet the requirements of both the Trustees' Annual Report under charity law and the Directors' Report under company law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011, the 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Trustees confirm that:

- so far as each Trustee is aware, there is no relevant information of which the Charity's independent examiner is unaware; and,
- each Trustee has taken all the steps that they should have taken as a Trustee/Director in order to make themselves aware of any relevant independent examination information and to establish that the Charity's independent examiner is aware of that information.

Preparation of the report

This report has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006, and the exemptions available for smaller charities under the Statement of Recommended Practice.

This report was approved and authorised for issue by the Board of Trustees on 12 September 2023 and signed on its behalf by:


Simon Lee (Sep 18, 2023 09:10 GMT+1)

SIMON LEE

TREASURER



Independent examiner's report

I report to the Trustees on my examination of the accounts of Talitha Arts (charity number 1162475, company number 07474726) for the year ended 31 December 2022 which are set out on pages 14 to 24.

Respective responsibilities of trustees and examiner

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ('the 2011 Act') nor under Part 16 of the 2006 Act, and that an independent examination is needed.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. 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 an independent examiner's 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 examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or,
- the accounts do not accord with those records; or,
- 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,
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in black ink, appearing to read 'APNash', followed by a long horizontal line extending to the right.

ANDREW PHILIP NASH ACA

MEMBER OF THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES – 2461833

DATED: 18 SEPTEMBER 2023

Andy Nash Accounting & Consultancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Statement of financial activities

Incorporating the Income and Expenditure Account & Statement of Realised Gains and Losses

For the year ended 31 December 2022

		Unrestricted funds	Restricted funds	Total funds	Total funds
		Year ended 31-Dec-22	Year ended 31-Dec-22	Year ended 31-Dec-22	Year ended 31-Dec-21
	Notes	£	£	£	£
Income from:					
Donations & legacies	3	40,461	19,014	59,475	45,507
Charitable activities	4	3,980	-	3,980	-
Other income		43	-	43	8,145
Total income		44,484	19,014	63,498	53,652
Expenditure on:					
Raising funds	5 & 6	19,531	-	19,531	22,629
Charitable activities	5 & 7	37,943	19,103	57,046	35,967
Total expenditure		57,474	19,103	76,577	58,596
Net movement in funds		(12,990)	(89)	(13,079)	(4,944)
Reconciliation of funds					
Total funds brought forward	11 & 12	43,296	6,418	49,714	54,658
Total funds carried forward	11 & 12	30,306	6,329	36,635	49,714

The notes on pages 16 to 24 form part of the financial statements.

Balance sheet

As at 31 December 2022

	Notes	Total funds 31-Dec-22 £	Total funds 31-Dec-21 £
Current assets:			
Debtors & prepayments	9	481	975
Cash at bank and in hand		<u>37,951</u>	<u>51,431</u>
Total current assets		38,432	52,406
Creditors:			
amount falling due within one year	10	<u>(1,797)</u>	<u>(2,692)</u>
Net current assets		36,635	49,714
Net assets		36,635	49,714
The funds of the charity:			
Restricted funds	11 & 12	6,329	6,418
Unrestricted funds	11 & 12	<u>30,306</u>	<u>43,296</u>
Total charity funds		36,635	49,714

The notes on pages 16 to 24 form part of the financial statements.

The financial statements have been prepared in accordance with section 415A of the Companies Act 2006 relating to small companies and FRS 102 Section 1A.

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 December 2022, and the members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2022 under section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

They were approved and authorised for issue by the Board of Trustees on 12 September 2023 and signed on their behalf by:


Simon Lee (Sep 18, 2023 09:10 GMT+1)

SIMON LEE**TREASURER**

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), including Update Bulletin 1, and the Companies Act 2006.

The effect of any event relating to the year ended 31 December 2022, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 December 2022 and the results for the year ended on that date.

The functional currency of the Charity is GBP and amounts in the financial statements are rounded to the nearest pound.

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

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment, and the ongoing global COVID-19 pandemic has had no material impact on this assessment.

Legal status

Talitha Arts is a charitable company registered in England & Wales and meets the definition of a public benefit entity. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member. The registered address is 4 Victoria Gardens, Cheshunt, Hertfordshire, EN8 9BH.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 11 of the financial statements.

Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

1. Accounting policies (continued from previous page)

Income from charitable activities and other trading activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred, except for tickets sales and bar revenue which are recognised on a cash basis.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated between activities proportionate to the direct costs incurred in those activities.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

Tangible fixed assets comprise fixtures, fittings, and equipment. All items over £500 are capitalised – no items currently exceed this limit.

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors and prepayments

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and accruals

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Pensions

The Charity operates a defined contribution pension scheme which is administered by an external independent pension provider. Contributions are recognised in the Statement of Financial Activities as they fall due.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2. Comparative statement of financial activities

	Unrestricted funds Year ended 31-Dec-21 £	Restricted funds Year ended 31-Dec-21 £	Total funds Year ended 31-Dec-21 £
Income from:			
Donations & legacies	32,507	13,000	45,507
Other income	8,145	-	8,145
Total income	40,652	13,000	53,652
Expenditure on:			
Raising funds	22,629	-	22,629
Charitable activities	25,087	10,880	35,967
Total expenditure	47,716	10,880	58,596
Net income/(expenditure)	(7,064)	2,120	(4,944)
Reconciliation of funds			
Total funds brought forward	50,360	4,298	54,658
Total funds carried forward	43,296	6,418	49,714

3. Income from donations and legacies

	Unrestricted funds Year ended 31-Dec-22 £	Restricted funds Year ended 31-Dec-22 £	Total funds Year ended 31-Dec-22 £
Donations	24,560	-	24,560
Grants	15,901	19,014	34,915
	40,461	19,014	59,475

	Unrestricted funds Year ended 31-Dec-21 £	Restricted funds Year ended 31-Dec-21 £	Total funds Year ended 31-Dec-21 £
Donations	9,292	-	9,292
Grants	23,215	13,000	36,215
	32,507	13,000	45,507

4. Income from charitable activities

	Unrestricted funds 31-Dec-22 £	Restricted funds 31-Dec-22 £	Total funds 31-Dec-22 £
Training & workshops	3,980	-	3,980
	3,980	-	3,980
	Unrestricted funds 31-Dec-21 £	Restricted funds 31-Dec-21 £	Total funds 31-Dec-21 £
Training & workshops	-	-	-
	-	-	-

5. Total expenditure

	Direct staff costs Year ended 31-Dec-22 £	Direct other costs Year ended 31-Dec-22 £	Support costs Year ended 31-Dec-22 £	Total funds Year ended 31-Dec-22 £
Raising funds	10,383	1,574	7,574	19,531
Charitable activities	31,181	3,742	22,123	57,046
	41,564	5,316	29,697	76,577
	Direct staff costs Year ended 31-Dec-21 £	Direct other costs Year ended 31-Dec-21 £	Support costs Year ended 31-Dec-21 £	Total funds Year ended 31-Dec-21 £
Raising funds	7,030	275	15,324	22,629
Charitable activities	10,740	871	24,356	35,967
	17,770	1,146	39,680	58,596

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated between activities proportionate to the direct costs incurred in those activities.

An analysis of staff costs can be found in note 7.

A breakdown of expenditure on raising funds between restricted and unrestricted funds can be found in note 5.

A breakdown of charitable expenditure between restricted and unrestricted funds can be found in note 6.

5. Total expenditure (continued from previous page)

Indirect costs includes:

	Total funds Year ended 31-Dec-22 £	Total funds Year ended 31-Dec-21 £
Support staff	14,249	26,405
Other staff costs	1,364	573
Professional services	9,303	8,292
Administration	2,302	2,072
Governance	2,479	2,338
	29,697	39,680

Governance costs includes:

	Total funds Year ended 31-Dec-22 £	Total funds Year ended 31-Dec-21 £
Independent examination	1,013	900
HR advice	667	354
Insurance	429	527
Bank charges	81	97
Other expenses	289	460
	2,479	2,338

6. Expenditure on raising funds

	Unrestricted funds Year ended 31-Dec-22 £	Restricted funds Year ended 31-Dec-22 £	Total funds Year ended 31-Dec-22 £
Direct staff costs	10,383	-	10,383
Direct other costs	1,574	-	1,574
Support costs	7,574	-	7,574
	19,531	-	19,531

	Unrestricted funds Year ended 31-Dec-21 £	Restricted funds Year ended 31-Dec-21 £	Total funds Year ended 31-Dec-21 £
Direct staff costs	7,030	-	7,030
Direct other costs	275	-	275
Support costs	15,324	-	15,324
	22,629	-	22,629

7. Expenditure on charitable activities

	Unrestricted funds Year ended 31-Dec-22 £	Restricted funds Year ended 31-Dec-22 £	Total funds Year ended 31-Dec-22 £
Direct staff costs	13,685	17,496	31,181
Direct other costs	2,569	1,173	3,742
Support costs	21,689	434	22,123
	37,943	19,103	57,046

	Unrestricted funds Year ended 31-Dec-21 £	Restricted funds Year ended 31-Dec-21 £	Total funds Year ended 31-Dec-21 £
Direct staff costs	-	10,740	10,740
Direct other costs	871	-	871
Support costs	24,216	140	24,356
	25,087	10,880	35,967

8. Staff costs

	Total funds Year ended 31-Dec-22 £	Total funds Year ended 31-Dec-21 £
Gross salaries	54,457	43,638
Employer's pension	1,356	537
	55,813	44,175

The average headcount during the period was 4 persons (2021: 4 persons).

No employee received employee benefits of more than £60,000 (2021: NIL).

The total employee benefits paid to key management personnel during the year was £23,334 (2021: £17,587).

9. Debtors and prepayments

	Total funds 31-Dec-22 £	Total funds 31-Dec-21 £
Prepayments	481	772
HMRC gift aid receivable	-	203
	481	975

10. Creditors: amounts falling due within one year

	Total funds 31-Dec-22 £	Total funds 31-Dec-21 £
Accounts payable	-	892
Accruals	1,000	920
HMRC payable	489	782
Pension payable	308	98
	1,797	2,692

11. Analysis of charity funds (continued from previous page)

	Balance brought forward Year ended 31-Dec-22 £	Income for the year Year ended 31-Dec-22 £	Expenditure in the year Year ended 31-Dec-22 £	Transfers between funds Year ended 31-Dec-22 £	Balance carried forward Year ended 31-Dec-22 £
Restricted funds					
Tangley Trust Fund	4,298	-	-	-	4,298
Phylroy Trust	2,120	13,000	(15,120)	-	-
Jubilee Community Fund	-	6,014	(3,983)	-	2,031
Restricted funds	6,418	19,014	(19,103)	-	6,329
Unrestricted funds	43,296	44,484	(57,474)	-	30,306
Total funds	49,714	63,498	(76,577)	-	36,635

Tangley Trust Fund

These are funds received to support a project with Gaia Women's Refuge.

Phylroy Fund

These were funds received to support the employment of a Head of Therapeutic Development.

Jubilee Community Fund

These were funds received to support a jubilee themed programme at Dalemead Care Home.

	Balance brought forward Year ended 31-Dec-21 £	Income for the year Year ended 31-Dec-21 £	Expenditure in the year Year ended 31-Dec-21 £	Transfers between funds Year ended 31-Dec-21 £	Balance carried forward Year ended 31-Dec-21 £
Restricted funds					
Tangley Trust Fund	4,298	-	-	-	4,298
Phylroy Trust	-	13,000	(10,880)	-	2,120
Restricted funds	4,298	13,000	(10,880)	-	6,418
Unrestricted funds	50,360	40,652	(47,716)	-	43,296
Total funds	54,658	53,652	(58,596)	-	49,714

12. Analysis of net assets

	Unrestricted funds 31-Dec-22 £	Restricted funds 31-Dec-22 £	Total funds 31-Dec-22 £
Current assets	32,103	6,329	38,432
Current liabilities	(1,797)	-	(1,797)
	30,306	6,329	36,635

	Unrestricted funds 31-Dec-21 £	Restricted funds 31-Dec-21 £	Total funds 31-Dec-21 £
Current assets	45,988	6,418	52,406
Current liabilities	(2,692)	-	(2,692)
	43,296	6,418	49,714

13. Trustee remuneration

During the year, no Trustee received any remuneration (2021: £NIL). No members of the Board of Trustees received reimbursement of expenses related to attendance at trustee meetings (2021: no members totalling £NIL).

14. Related party transactions

There were no related party transactions in the current year (2021: £Nil) other than unrestricted donations from trustees totalling £Nil (2021: £Nil).

