

REGISTERED COMPANY NUMBER: 09641041 (England and Wales)
REGISTERED CHARITY NUMBER: 1164620

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
PAUL for brain recovery

360 Accountants Limited
18-19 Albion Street
Hull
East Yorkshire
HU1 3TG

PAUL for brain recovery

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for the Year Ended 31 March 2021

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PAUL for brain recovery
Report of the Trustees
for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our Charity's purposes as set out in the objects contained in the Company's memorandum of association are:

To relieve the mental sickness of persons resident in Hull and surrounding areas suffering from depression, anxiety or stress caused as a result of brain injury by the provision of counselling, mentoring and support for such persons.

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcome of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to people residing in Hull and the East Riding of Yorkshire. The review also helps us ensure our aims, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

Significant activities

In this reporting period the Charity's main activities involved the development and improvement of the services we provide for those affected by brain injury. This also involved adhering to the relevant policies and procedures to ensure the charity meets its legal requirements as set out by the Charity Commission and the Health and Safety Executive. We have also worked with service user feedback to provide relevant services/activities to enable us to develop and implement a clear progression pathway for everyone accessing the service. During this period, we have also worked hard to develop the appropriate paperwork to best evidence both the need for the service and to demonstrate the outcomes/impacts of the service. Other key events and activities included:

- o Delivering NHS Hull CCG community contract with CHCP
- o Delivering Big Lottery Fund Covid-19 Response Grant project
- o Delivering Active Humber Tackling Inequalities fund projects
- o Securing extension of CHCP/NHS Hull CCG community contract
- o Continuing to offer both virtual and face to face support and guidance sessions/activities during the covid-19 pandemic.
- o Effectively managing health and safety processes for staff and service users in relation to the covid-19 pandemic.
- o Developing stronger links with acute and other relevant local services
- o Developing brain education learning materials/resources
- o Developing service delivery activities and pathways
- o Working in close partnership with CISS to meet support needs of carers
- o Implementing Outcome Star impact measurement tool into service delivery
- o Way of the Roses cycling fundraiser
- o P.A.U.L for Brain Recovery 10K Annual Charity Run (virtual)
- o P.A.U.L For Brain Recovery Charity Golf day
- o Hardwolds 80 ultra marathon fundraiser

Public benefit

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit. We have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

PAUL for brain recovery

Report of the Trustees **for the Year Ended 31 March 2021**

FINANCIAL REVIEW

Reserves policy

The trustees of the charity will ensure that the charity has sufficient cash to ensure it has sufficient available funds for operations. The Trustees have taken the decision that as a general rule the charity maintains reserves equivalent to approximately 3 to 6 months turnover.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

The charity Trustees are responsible for the overall planning of the business to ensure it achieves the charity objectives and meets any legal requirements as set out by the Charity Commission and the Health and Safety Executive. This then feeds down to the CEO and Business Lead who are tasked with implementing and managing the operational day to day activities that take place.

Although we are not actively seeking to recruit any new Trustees at this time, we are fully aware of the need to bring new skills and ideas onboard. Current Trustees are conscious of this and should they highlight a potential new Trustee e.g., they have specific skills, experience etc. that would help to develop the charity then they will share this with the other Trustees. If agreed, any potential new Trustee would then be put through a comprehensive vetting process. Following this and prior to any individual being asked to take up a position on the Trustee Board their appointment must be unanimously approved by all of the current Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09641041 (England and Wales)

Registered Charity number

1164620

Registered office

Wilberforce Health Centre
6-10 Story Street
Hull
East Yorkshire
HU1 3SA

Trustees

Mr R A F Seaton Director
Mr M Spence Director
Mr R Hirst Director

Independent Examiner

360 Accountants Limited
18-19 Albion Street
Hull
East Yorkshire
HU1 3TG

Bankers

National Westminster Bank Plc
34 King Edward Street
Hull
East Yorkshire
HU1 3SS

PAUL for brain recovery

Report of the Trustees
for the Year Ended 31 March 2021

Approved by order of the board of trustees on 16-6-21 and signed on its behalf by:



.....
Mr R Hirst - Trustee

Independent Examiner's Report to the Trustees of
PAUL for brain recovery

Independent examiner's report to the trustees of PAUL for brain recovery ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Andrew Steele FCA FCCA
ICAEW
360 Accountants Limited
18-19 Albion Street
Hull
East Yorkshire
HU1 3TG

Date:5/11/21.....

PAUL for brain recovery

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		105,328	-	105,328	159,880
Charitable activities					
Raising donations and legacies		140,536	18,280	158,816	120,939
Total		245,864	18,280	264,144	280,819
 EXPENDITURE ON					
Raising funds	2	206,679	18,280	224,959	204,053
Charitable activities					
Raising donations and legacies		-	-	-	86,133
Total		206,679	18,280	224,959	290,186
NET INCOME/(EXPENDITURE)		39,185	-	39,185	(9,367)
 RECONCILIATION OF FUNDS					
Total funds brought forward		61,349	-	61,349	70,716
TOTAL FUNDS CARRIED FORWARD		<u>100,534</u>	<u>-</u>	<u>100,534</u>	<u>61,349</u>

The notes form part of these financial statements

PAUL for brain recovery

Statement of Financial Position
31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	6	3,020	-	3,020	4,277
CURRENT ASSETS					
Cash at bank and in hand		102,558	-	102,558	58,409
CREDITORS					
Amounts falling due within one year	7	(5,044)	-	(5,044)	(1,337)
NET CURRENT ASSETS		<u>97,514</u>	<u>-</u>	<u>97,514</u>	<u>57,072</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>100,534</u>	<u>-</u>	<u>100,534</u>	<u>61,349</u>
NET ASSETS		<u>100,534</u>	<u>-</u>	<u>100,534</u>	<u>61,349</u>
FUNDS	8				
Unrestricted funds				<u>100,534</u>	<u>61,349</u>
TOTAL FUNDS				<u>100,534</u>	<u>61,349</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

PAUL for brain recovery

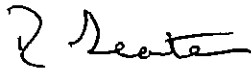
Statement of Financial Position - continued
31 March 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on16-6-21..... and were signed on its behalf by:



.....
Mr R Hirst - Trustee



.....
Mr R A F Seaton - Trustee

The notes form part of these financial statements

PAUL for brain recovery

Notes to the Financial Statements
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Tangible fixed assets

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

Fixtures and fittings	- 20% on cost
Computer equipment	- 20% on cost

Taxation

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

Fund accounting

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

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

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

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

PAUL for brain recovery

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

2. RAISING FUNDS

Raising donations and legacies

	31.3.21	31.3.20
	£	£
Support costs	<u>188,584</u>	<u>137,701</u>

3. NET INCOME/(EXPENDITURE)

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

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	1,975	3,319
Other operating leases	<u>50,000</u>	<u>50,000</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

5. STAFF COSTS

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

	31.3.21	31.3.20
Part Time	2	2
Full Time	<u>3</u>	<u>3</u>
	<u>5</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

PAUL for brain recovery

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2020	12,534	4,060	16,594
Additions	<u>718</u>	<u>-</u>	<u>718</u>
At 31 March 2021	<u>13,252</u>	<u>4,060</u>	<u>17,312</u>
DEPRECIATION			
At 1 April 2020	9,518	2,799	12,317
Charge for year	<u>1,163</u>	<u>812</u>	<u>1,975</u>
At 31 March 2021	<u>10,681</u>	<u>3,611</u>	<u>14,292</u>
NET BOOK VALUE			
At 31 March 2021	<u>2,571</u>	<u>449</u>	<u>3,020</u>
At 31 March 2020	<u>3,016</u>	<u>1,261</u>	<u>4,277</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade creditors	864	-
Other creditors	3,280	437
Accrued expenses	<u>900</u>	<u>900</u>
	<u>5,044</u>	<u>1,337</u>

8. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	61,349	39,185	100,534
TOTAL FUNDS	<u>61,349</u>	<u>39,185</u>	<u>100,534</u>

PAUL for brain recovery

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	245,864	(206,679)	39,185
Restricted funds			
The National Lottery Community Fund	18,280	(18,280)	-
TOTAL FUNDS	<u>264,144</u>	<u>(224,959)</u>	<u>39,185</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	64,371	(3,022)	61,349
Restricted funds			
Restricted	6,345	(6,345)	-
TOTAL FUNDS	<u>70,716</u>	<u>(9,367)</u>	<u>61,349</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	280,819	(283,841)	(3,022)
Restricted funds			
Restricted	-	(6,345)	(6,345)
TOTAL FUNDS	<u>280,819</u>	<u>(290,186)</u>	<u>(9,367)</u>

PAUL for brain recovery

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

8. MOVEMENT IN FUNDS - continued

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	64,371	36,163	100,534
Restricted funds			
Restricted	6,345	(6,345)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>70,716</u>	<u>29,818</u>	<u>100,534</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	526,683	(490,520)	36,163
Restricted funds			
Restricted	-	(6,345)	(6,345)
The National Lottery Community Fund	<u>18,280</u>	<u>(18,280)</u>	<u>-</u>
	<u>18,280</u>	<u>(24,625)</u>	<u>(6,345)</u>
TOTAL FUNDS	<u>544,963</u>	<u>(515,145)</u>	<u>29,818</u>

9. RELATED PARTY DISCLOSURES

The charity merchandise is sold at Poorboy Boutique, a company owned by Mr R Seaton, trustee. All profits from sale of merchandise is donated back to the charity.

PAUL for brain recovery

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	46,428	93,577
Gift in kind income	<u>58,900</u>	<u>66,303</u>
	105,328	159,880
Charitable activities		
Grants	<u>158,816</u>	<u>120,939</u>
Total incoming resources	264,144	280,819
EXPENDITURE		
Other trading activities		
Purchases	35,625	66,192
Bad debts	<u>750</u>	<u>160</u>
	36,375	66,352
Support costs		
Management		
Wages	99,431	119,974
Social security	7,587	10,085
Pensions	2,027	2,504
Other operating leases	50,000	50,000
Insurance	1,688	3,229
Telephone	2,503	2,537
Postage and stationery	2,804	4,544
Advertising	4,315	11,530
Sundries	3,217	3,347
Motor and travel	498	2,502
Consultancy	<u>4,029</u>	<u>2,847</u>
	178,099	213,099
Finance		
Depreciation of tangible fixed assets	1,975	3,319
Information technology		
Repairs and renewals	6,691	5,934
Governance costs		
Accountancy and legal fees	1,819	1,482

This page does not form part of the statutory financial statements

PAUL for brain recovery

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 <u>£</u>	31.3.20 <u>£</u>
Total resources expended	<u>224,959</u>	<u>290,186</u>
Net income/(expenditure)	<u>39,185</u>	<u>(9,367)</u>

This page does not form part of the statutory financial statements