



Free to Be Kids

Registered Charity No: 1165678

Trustees' Annual Report

For the accounting period ending 5th December 2020

Like most organisations, Free to Be Kids' operations, finances and plans have been impacted profoundly by the global pandemic and resulting lockdowns throughout this financial year.

With the charity's core residential work becoming impossible to run due to government restrictions, the organisation pivoted to launch new online programmes and deliver more local, smaller scale work compatible with physical distancing. Throughout, the delivery of meaningful interventions to the charity's most vulnerable beneficiaries remained the priority, with many families expressing that this work was their only positive support during lockdown periods. Alongside this, the Leadership Team worked hard to balance the need to remain in a stable financial position, so as to ensure the quick resumption of the organisation's signature nature-based residential work as soon as restrictions eased.

Without Free to Be, the children we support would have no access to time spent outdoors or in nature. Many have felt the impact of the pandemic more acutely than most, with more than 1 in 10 losing a family member to Covid in the first wave alone. However much the charity's core work was needed pre-2020, the impact of lockdowns and the pandemic have multiplied this tenfold. As such, the charity took steps to ensure it was in a position to deliver such work quickly once restrictions allowed, designating funds to these projects and making use of furlough where needed to manage impact on finances, all whilst continuing to provide ongoing support to the most vulnerable.

As a result of careful financial management through the period, the charity remains in good financial health, despite suffering a circa 6% decrease in turnover. (Which should be set in the context that a 25-50% increase had been forecast.) The main financial impact being an inability to secure longer term grant funding against the charity's main residential work, such work having been prevented by Covid regulations for almost the whole of this financial period.

Objectives and Activities

Free to Be Kids (colloquially 'Free to Be') supports particularly vulnerable children and young people in London who are struggling with, or who are at risk of developing, emotional health difficulties. Included within this are many children who are currently being prevented from fulfilling their potential, both at school and in their wider lives, by difficulties with low confidence and self-esteem, challenges managing social relationships, or significantly negative views of themselves and their capacity to achieve.

We support these children by providing a range of therapeutically structured and nature based residential programmes (both one-off respite and longer term intervention); young leaders' projects; and local mentoring, which support vulnerable children to change their stories about who they are, and who they can be.

In turn this supports young people to feel and to do better, at school, at home, and in their wider lives. Our projects are educational in the broadest of senses – helping young people who have experienced significant disadvantage to learn about the world, themselves and to further develop their confidence, self-belief and the broader social and emotional skillset needed to thrive.

Our main programme, Thrive Outside, offers a range of nature based residential projects and respite breaks across the year, which are structured in ways that enable participation from young people who

would be unlikely to successfully engage with more mainstream support for their emerging emotional or mental health challenges. Common barriers to accessing support include poverty, the extent of their emotional or behavioural difficulties or ingrained negative views of adults due to interactions at school, home, or elsewhere. Our projects are carefully structured to overcome these barriers and support children and young people to find a sense of belonging and connection. Longer term follow-on support for the most in need is provided through our Journey Programme, a series of small group, high intervention, residential attended by the same cohort of young people with complex needs over a year, and through our London-based mentoring programme, which provides one to one support during evenings and weekends.

Our Young Leader's programme supports teenagers who have particularly benefited from our projects but who are too old to return on Thrive Outside as participants, to be trained to return as Young Leaders, providing incredible role modelling and support to younger peers.

Free to Be is also able to create bespoke commissioned residential projects for particularly vulnerable young people, as and when capacity allows. Increasingly, we are looking to influence the sector via the provision of advice and support to smaller volunteer run organisations running residential projects for disadvantaged young people.

Free to Be aims to work in partnership with organisations offering ongoing work, including work with parents, so that our residential and other projects form part of a wider, multi-organisation package of support that adds up to more than the sum of its parts.

We are committed to continuing to measure the impact of the change we support in young people.

Free to Be is run by a very small staff team of 3, keeping core costs to a minimum. The charity relies upon and benefits immensely from several thousand hours of volunteer support each year. We believe it is the special qualities uniquely brought by volunteers – their particular passion, creativity and commitment to come together to make things work and to do the small things well, which makes what we offer so special.

Model

Free to Be's focus is on children's emotional worlds – helping disadvantaged children to experience pride, exploration and adventure whilst supporting them to feel free to be children during their time with us, away from the weight and challenges of often complex home lives. First and foremost, we're a children's emotional health charity who use the power of residential and time spent in the outdoors to create meaningful change, rather than a 'holiday' or 'summer camp' focussed organisation. Crucially, we aim to use the in-depth relationships built with 'hard to reach' children on their initial residential, to provide in-depth support to those most in need throughout the year.

We work with schools, social services and other organisations to reach the children who need this type of support the most.

Many of the children we support arrive with beliefs about themselves that they are 'unimportant', 'bad', 'failing', 'a problem' or somehow 'broken', 'damaged' or 'different'. Free to Be fundamentally believes that every child deserves to experience joy and adventure within their childhood.

As a result, we structure all of our projects to support children to more often feel special, proud and valued and to provide regular opportunities to feel successful and brave. Nature, the outdoors, creative arts, engaging with animals and cooking are key parts of most projects. Many learn to swim, ride a bike or camp out for the first time and meet adults with backgrounds and perspectives very different from their own. Children come away with memories which last a lifetime, and with a much richer sense of their own potential.

Our model is built around the concepts of attachment, resilience and working relationally and empathetically to help young people explore who they are and who they want to be in the world. Projects incorporate the concept of the 'safe stretch zone' to support young people to feel safe to explore new beliefs about themselves. Participating in new experiences, overcoming safe challenge and

experiencing learning in a space very different to traditional classroom environments helps children who are often struggling in mainstream education to develop greater self-esteem, build confidence and resilience, develop social problem solving skills, and to identify leadership or other qualities which have perhaps not come to the fore in other settings. For many, it marks a real change in how they think and feel about themselves. In turn, opening up new paths for their future.

Many of our most vulnerable young people return to us year on year with our respite projects becoming an integral part of their childhoods. As the charity grows our ambition is to continue to develop our long term support offer even further, creating maximum benefit from the initial residential children attend.

Structure, Governance and Management

Free to Be Kids is a registered Charitable Incorporated Organisation (C.I.O), registered charity number 1165678, and is governed via its constitution and its 'Policy & Procedures' manual. The charity is commonly known as 'Free to Be'. As an organisation built around delivering direct support to vulnerable children, with an emphasis on residential work, Free to Be recognises the special responsibilities it holds in respect of safeguarding and child protection. Safer recruitment procedures are in place governing the recruitment of volunteers to projects and include: enhanced DBS checks renewed at least every three years, provision of two references, in-person interviews, and completion of a training/selection course covering safeguarding, boundaries, behaviour support and other core topics. All components of projects, from use of residential sites and minibuses to every activity session, are subject to thorough risk assessment. Where external instructors are required, they are selected in line with the relevant standards for accreditation. Policies in these areas are carefully developed in accordance with current legislation and sector best practice and are reviewed every two years.

Free to Be has Public Liability and Personal Accident insurance in place covering all of its activities.

The charity is led by a small paid leadership team with governance provided by the separate Trustee Board. Between them the leadership team have in excess of thirty years' experience leading interventions and residential work with extremely vulnerable young people, charity management and supporting families with complex needs. The charity's safeguarding provision is led by Mike Gee who is a consultant social worker with approaching twenty years' post-qualifying practice and particular experience working with vulnerable children in non-mainstream settings. Further detail regarding the leadership team's background and experience is available at www.freetobekids.org.uk.

The trustees as of the end of the financial period are:

Mrs Rosie Macpherson (nee Atkinson) (Chair)	Mrs Amy Gutchner (Treasurer)
Ms Madeleine Maxwell	Mr Chris Butterfield
Mr David van Eeghen	Dr Gemma Cheney
Mrs Debbie Boughtflower	

All trustees have confirmed they will retain their positions for 2021. The Board will undertake a skills and gaps audit through the charity's next financial year to identify any areas for development.

Trustee meetings continue to take place at least termly. The Board includes senior professionals qualified in the fields of charity accountancy, clinical psychology and family law and encompasses the following areas of expertise:

Chartered accountancy and financial controls.

Clinical psychology, Social Care and CAMHS.

Public and private family law; UK Court system.

Residential support and outreach therapeutic youth work.

Social enterprise strategy; funding; impact and evaluation.

Charity management and strategy. Looked After Children & foster care.

Achievements and Performance

Inevitably, the Charity's focus this year has been on adapting services to continue delivering powerful support within the evolving Covid 19 restrictions, whilst ensuring the Charity remained in a stable financial position allowing it provide key support as we emerge from the pandemic.

Key achievements were:

- In less than a week following the announcement of the first lockdown, launching a new online mentoring service, Thrive Inside, which provided weekly virtual support to the charity's most vulnerable beneficiaries for 6 months until schools reopened in September 2020.
- Redesigning elements of the core residential model to operate through small group, physically distanced day projects for summer 2020, ensuring very vulnerable young Londoners had access to attuned and responsive adults, time outdoors, adventure, and some respite, at the time they needed it most. We were one of very few charities with a residential delivery model to deliver in-person work to the same vulnerable beneficiaries during summer 2020, with most either delivering virtually only, or switching to work with families who could afford to travel to them.
- Delivering all projects in Covid Secure ways with significant changes to operating procedures to facilitate this.
- Through careful financial management, and a successful focus on online fundraising, retaining all staff members and emerging from the pandemic ready to resume work and growth (albeit planned growth in 2020 needed to be postponed).
- Using time when residential work wasn't deliverable to progress work on infrastructure and hone our approach – moving many paper processes online, making new referral partnerships and exploring potential new income streams.

As the country emerges from the pandemic, the charity is in a good position to return to delivering therapeutic nature based residential for children most impacted by Covid 19 and lockdowns. Pre-pandemic, the strategic plan had aimed to double residential project numbers from 9 projects in 2018 to 19 in 2020. The need for this work has increased exponentially during the pandemic and the charity remains committed to a return to delivering residential accessible to hard to reach children as soon as these projects become legally runnable. (Update – at time of writing this retrospective report in summer 2021, the charity has resumed running residential targeted solely at vulnerable young people, being one of the first in the UK to do so. The need post-Covid is so high that the aim is now to deliver even more support projects – 21 residential over the period July 2021- July 2022.)

Programmes delivered:

Like many others, the charity was faced with a need to re-design its delivery in March 2020 to operate in a radically new world. Inevitably programmes run were very different to those previously envisaged. The Board made a strategic choice to focus resources on enhanced support to existing vulnerable young people, anticipating virtual delivery would work better with hard to reach young people who already held a trusting relationship with the organisation, rather than engage new young people in 2020.

Thrive Inside Virtual Support Programme (March – September 2020): Launched immediately in response to the first lockdown to deliver emotional support, positive virtual activities and support with schoolwork to our most vulnerable existing young people. Existing trained volunteers were matched to hard to reach young people who would have been at risk through lockdown.

Thrive Outside Localised Day Projects: (July – August 2020) With Thrive Outside residential unable to run due to Covid restrictions, we redesigned the model to instead deliver outdoor adventure sessions (designed to build confidence and belief in one's own potential), in children's local areas. Projects were delivered at the height of the pandemic in a Covid secure way, with Free to Be Kids being one of just a few residential providers to run in-person work with vulnerable children in summer 2020 (rather than offer the spaces to household groups).

Thrive Mentoring Programme (year round): Individualised 6-12 month mentoring programme for young people who have previously attended a Thrive Outside gateway project and are in need of longer term support to build confidence and broaden horizons. This programme was delivered virtually during the times when in-person work was prevented.

Young Leaders Programme Continuing to train, mentor and support some of our older young people who return on Thrive Outside gateway projects as young leaders, to support younger peers.

Total participant numbers:

	Individual young people	Notes:
Thrive Outside Programme:		
-Thrive Inside Virtual Support	34	Provided over 600 hours' support through 450 one to one sessions with our most vulnerable existing children.

-Day Projects	53	We were unable to take new children, severely impacting our usual numbers. But provided a series of days out to engage in outdoor adventure after lockdown to existing young people. For many it was their first time off their street/estate since the pandemic hit.
-Journey Programme (pre-pandemic)	13	2 cohorts (one of 7 children, one of 6) attended their final Journey Project (previous 3 in 2019) pre-pandemic. Two new cohorts of 8 each had starts delayed until 2021 due to impossibility of running this work non-residentially.
Thrive Mentoring	9	Year round mentoring. Delivered in-person for majority of year but virtually April – July.
Young Leaders' Programme	7	Phone support through lockdowns to our existing young leaders.

Referrals & Need:

Pre-pandemic referrals continued to be very high, and we were heavily over-subscribed for Thrive Outside Easter residentials prior to their forced cancellation in March. As usual, referring organisations included a wide range of primary and secondary schools operating in deprived areas of London, specialist homelessness charities, Social Services teams, Young Carers' projects, housing associations and a range of other community and charitable organisations. Families referred were often dealing with multiple, often inter-linked, issues of poverty, emotional and behavioural challenges and historical trauma. Referrers' primary goals were: for children referred to grow in confidence and self-esteem by being supported to take on and overcome new challenges; to have a fresh/neutral safe space to practice social skills; to make lasting happy memories and experience growth in feelings of pride, value and adventure amidst what for many were exceptionally challenging circumstances.

Of those referred to us in 2020:

- **100%** were from extremely disadvantaged backgrounds including having experienced housing instability/homelessness; had a parent experiencing mental health problems or addiction issues; acting as Young Carers; recent experiences of loss/trauma; experienced food/material poverty.
- **80%** would have had no other break from these circumstances or no other safe access to outdoor spaces.
- **55%** had significant involvement from statutory agencies relating to risk (either being at risk of, or having experienced, school exclusion or a Social Services referral within the past year.).

For 98% these difficulties were impacting emotional health, leading to emotional or social difficulties assessed within either their school or home environment. In particular, the majority struggled with issues relating to low self-confidence, low self-esteem and very limited views of their own worth and potential.

The pandemic magnified the disadvantage our young people already face – with the majority living in over-crowded housing, having very limited access to outside space, and many living in households featuring domestic abuse, or parental challenges with mental health, all of which were significantly worsened by the pandemic. Our survey conducted after the first lockdown showed that:

- **1 in 10** had lost a family member to Covid
- Just under **70%** had no/very limited access to outdoor space
- **58%** were falling behind in their education, magnifying the already significant disadvantage gap
- Approaching **50%** experienced increased emotional/mental health challenges

Volunteers & staffing:

Volunteers continued to be a key resource, with many existing volunteers increasing their time commitment to ensure children received the support they need. With minibus capacity on day projects severely limited due to physical distancing requirements, we were unable to induct a new volunteer cohort in 2020. Volunteer recruitment remained strong however, and our training programme was adapted to be delivered online, meaning we remain in a strong position for the resumption of residential work in 2021.

Throughout the year, the organisation sought to remain financially viable, making use of the furlough scheme during times of year when projects weren't due to run. Staffing remained at 2.4 full time equivalent staff, supplemented during the summer with 1 sessional staff member.

With demand and need for our projects accelerating hugely following the pandemic, there will be a clear need for increased staffing levels once residential work resumes and the financial landscape becomes clearer. A priority for 2021-22 will be securing funding to support the staffing increases necessary for Thrive Outside projects and year round support to be offered to more young people in need of it.

Impact:

The trustees place a high value on evidencing the value and impact of the services Free to Be provides. At the end of projects young people complete child focussed feedback forms allowing us to gather their stories, drawings and the words they use to describe themselves. Adult volunteers complete observation sheets and structured feedback opportunities are provided for referrers and for parents. In an average year:

- **100%** develop at least one significantly improved social skill including making/keeping friends; resolving frustrations without lashing out; relating better with adults.
- **99%** self-report improved indicators of self-esteem and/or social confidence.
- **92%** feel brave enough to try something they had never before felt possible.

In subsequent follow up with referrers (largely school SENCOs but also social-workers/youth-workers) 100% of those responding in 2017, 2018 and 2019 reported change in emotional health/social skills which endured into the new school term including better peer interactions; managing better when things go wrong; having greater belief in their own potential. (Referrers survey not completed 2020 as limited numbers of new referrals taken.)

Further detail regarding the specific performance and impact of the charity's work in 2020, particularly work in response to the pandemic, can be found within our 2020 Impact Report, accessible here:

http://b178f8fe-31cc-4d9f-a80d-7ba4e806829a.filesusr.com/ugd/02c029_010ef9e07d2a4682a51866537759c526.pdf?utm_source=sendinblue&utm_campaign=Impact_Report&utm_medium=email

Risk

As for all charities, the Covid pandemic presented a significant risk to our services and financial stability. Our work to mitigate those risks, deliver effective support to our most vulnerable beneficiaries, and maintain financial stability are detailed throughout this report.

Beyond Covid, the charity did not experience any major incidents of risk relating to its operations, reputation, finances nor the safeguarding or welfare of participants during the period.

The trustees continued to maintain, review and update a register of significant risks to the charity's operation and ongoing effectiveness. The trustees confirm that the major risks to which the charity may be exposed, including new risks arising from the pandemic, continue to be kept under review and that systems are in place and functioning effectively to manage any such risks.

Financial Review

The charity's ordinary financial year commences on 6th December each year, that being the anniversary of the signing of the draft governing document and the commencement of charitable activity.

Having experienced significant growth 2018 to 2019 (income more than doubling from £90,585 to £202,985, project and beneficiary numbers seeing similar growth), the Trustees were expecting income to rise to circa £250-300,000 in 2020, against a strategic plan that anticipated delivering more projects than ever before, including piloting work outside London. Like most charities however, the pandemic severely impacted fundraising, leading to income dropping just under 6% to £191,555.

The flexibility of funders was a major support with a higher percentage than normal of income deferred to the following financial year, due to funded projects not being runnable in 2020. Although a quick reading of the accounts shows a £44,925 cash surplus, the majority of this is necessarily designated to underwrite 2021 salaries, with several long term salary grants reaching the end of their 3 year cycles

in 2020-21, and it being impossible to seek to renew/replace these until the charity's main residential work becomes possible to implement again as Covid restrictions ease. This is highlighted by a nearly 27% drop in grant funding from £131,533 in 2019 to £96,451 this year. Whilst this approach provides good financial security for the immediate future, the need to secure longer term grant funding against salaries is a key aim once residential work becomes possible again. Until that point, it is likely the charity will need to continue holding a higher percentage than usual of unrestricted income from sponsored events, referrer contributions, and other sources, against future salaries, limiting flexibility and potential for growth.

Income from delivering charitable services saw a drop from circa. £15,000 to just under £5,000, directly due to restrictions meaning fewer projects could be delivered, and referrers being less willing (or able) to pay for projects delivered virtually. Balanced against this we have experienced significant demand from referrers seeking to refer young people to residential projects once they can resume, and, once this work is viable, we expect to be heavily over-subscribed once more, leading to a projected increase from 2019's figures for planned 2021 delivery.

A major success amidst the challenges of the pandemic was diversification of income streams. With grant funding reduced, the importance of individual donations and sponsored events magnified. Despite the 5th Anniversary celebration event/fundraising gala needing to be postponed, income from individuals and events tripled from £17,554 (2019) to £46,308, and we are eternally grateful for all those supporters who ran marathons, climbed mountains or otherwise contributed to this huge effort. As well as growth in this area, we experienced growth in monthly recurring direct debit donations, and entered discussions to deliver work in 2021 under the Government's Holiday Activities and Food programme, with income from Government contracts in the next financial year expected to exceed £40,000 as a result – an increase from zero in 2019 and 2020.

Programmes and projects were again delivered on budget, albeit those programmes and budgets altered markedly as a result of the pandemic. Direct project costs (excluding project support costs such as salary and office) dropped significantly compared to the previous year directly due to virtual work having fewer associated costs than residential/direct work. These savings in costs, whilst still delivering high levels of support to the charity's existing young people, allowed the charity to retain key staff even as some long term grant funding came to an end.

There were no items of exceptional expenditure this financial year. The charity was successful in securing a significant grant from Newton Consulting to cover the purchase of our first ever minibus, however in consultation with Newton payment of these funds was deferred to 2021 as purchasing a minibus when little direct work was possible would lead to unnecessary depreciation of the asset.

All staff directly support the planning and running of projects and Free to Be does not employ specialist fundraising or other dedicated 'back office only' staff. Consequently, in excess of 99% of the charity's expenditure in 2020 again related directly to delivery and management of projects and provision of support to young people. With circa 0.4% relating to governance and the cost of raising funds.

Key project costs for the year included activity instructor costs for Thrive Outside Covid response day projects, volunteer accommodation and transport costs for the same, and activity and food costs for mentoring sessions.

Despite the pandemic, the charity remains in stable financial health at the end of the 2020 year and has again been able to place advance deposits for project accommodation for some of the following years' projects. Once Covid restrictions ease to allow residential work to resume, significant growth is expected in order to meet unprecedented demand for services.

Reserves statement:

In response to the challenging financial landscape created by the pandemic, the trustees reviewed and amended Free to Be's reserves policy within the year.

Reserves policy now requires the charity to hold a minimum level of reserves of three months' salaries and operating expenditure, as well as sufficient separate project funds set aside to deliver the projects planned in the next six month period.

Reserves stood at £75,744 at the end of the financial year, and therefore were in accordance with the charity's reserves policy. The trustees intend a swift return to providing crucial residential work as soon as restrictions allow, and anticipate some of these funds will be used towards that aim.

Future development

We recognise that whilst virtual ways of engaging have real potential and merit, they are no long-term substitute for directly spending time with others. The charity's core aim for 2021 is to work towards being able to safely deliver residential work once more even if some levels of Covid restrictions remain. However, in the shorter term, whilst this remains impossible, our immediate priorities are to continue delivering effective support to the charity's existing vulnerable beneficiaries as the pandemic and restrictions remain and vary and to also explore effective ways to reach new beneficiaries within these constraints.

Core aims for the 2021 operating period are:

- Continue providing in-depth support, virtual where needed, to existing young people, whatever challenges the pandemic creates.
- Advocate powerfully on behalf of vulnerable children for a return to residential opportunities.
- Ensure the charity's financial and staffing position will allow the delivery of increased place numbers as soon as this becomes possible, in recognition of the huge need and demand for this work as we emerge from the pandemic.
- Secure longer term grant funding towards both existing and new salaries required to make the above work possible.
- Maintain income diversity alongside new grant funding, building on 2020's success with individual donations and sponsored events.
- Seek to deliver residential work within the Government's HAF programme, securing contracts with at least 3 London Boroughs.
- Create a new strategic plan for 2021-23, aiming to meet expressed need by increasing residential project place numbers by the end of that period by a minimum of 50% from 225 (2019 – pre-Covid) to 340, and, aspirationally, towards 450 (a 100% increase from 2019).
- Continue to operate in line with our reserves policy.

Registered Address & Contact details

From October 2021, the charity's registered address will be:

Free to Be Kids

Living Space

1 Coral Street

Lambeth

London

SE1 7BE

0203 778 0323; hello@freetobekids.org.uk; www.freetobekids.org.uk

Free to Be holds no formal relationship with Living Space beyond the provision of office space.

Declarations

The trustees declare that they have approved the contents above as a true reflection of the charity's activities, operations and financial position within the 2019-20 operating period.

Signed on 30th September 2021:

Rosie Macpherson

Mrs Rosie Macpherson (Chair)

A. C. Gutter

Mrs Amy Gutter (Treasurer)



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Free to be Kids

On accounts for the year
ended

5 December 2020

Charity no
(if any)

1165678

Set out on pages

1-21

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 05 / 12 / 2020.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

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 (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

1/10/21

Name:

Tiffany King

Relevant professional
qualification(s) or body
(if any):

ACA

Address:

70 Clock House Road

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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Free to Be Kids		Charity No (if any)	1165678
Annual accounts for the period			
Period start date	06/12/2019	To	Period end date 05/12/2020

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds (restated)
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	44,657	113,809	-	158,467	175,282
Charitable activities	S02	4,900	-	-	4,900	14,705
Other trading activities	S03	-	-	-	-	12,872
Investments	S04	81	-	-	81	126
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	28,108	-	28,108	-
Total	S07	49,638	141,917	-	191,555	202,985
Resources expended (Note 5)						
Expenditure on:						
Raising funds	S08	19	38	-	57	352
Charitable activities	S09	7,470	138,605	-	146,075	186,494
Separate material item of expense	S10	-	-	-	-	-
Other	S11	449	50	-	499	468
Total	S12	7,937	138,693	-	146,630	187,314
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	41,701	3,224	-	44,925	15,671
Net income/(expenditure) Extraordinary items	S14	-	-	-	-	-
Transfers between funds	S15	41,701	3,224	-	44,925	15,671
Other recognised gains/(losses):	S16	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S17	-	-	-	-	-
Other gains/(losses)	S18	-	-	-	-	-
Net movement in funds	S19	-	-	-	-	-
Reconciliation of funds:	S20	41,701	3,224	-	44,925	15,671
Total funds brought forward	S21	34,044	-	-	34,044	18,372
Total funds carried forward	S22	75,745	3,224	-	78,969	34,044

Section B Balance sheet

		Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Current assets							
Debtors	(Note 9)	B07	449	2,840	-	3,289	7,107
Cash at bank and in hand	(Note 11)	B09	75,294	101,886	-	177,180	135,675
Total current assets		B10	75,744	104,725	-	180,469	142,782
Creditors: amounts falling due within one year	(Note 10)	B11	-	101,501	-	101,501	108,738
Net current assets/(liabilities)		B12	75,744	3,224	-	78,968	34,044
Total assets less current liabilities		B13	75,744	3,224	-	78,968	34,044
Total net assets or liabilities		B16	75,744	3,224	-	78,968	34,044
Funds of the Charity							
Restricted income funds	(Note 13)	B18		3,224		3,224	-
Unrestricted funds		B19	75,744		-	75,744	34,044
Revaluation reserve		B20				-	-
Total funds		B21	75,744	3,224	-	78,968	34,044
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy
			A. C. Gutcher		Amy Gutcher		30/9/21

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: 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) issued on 16 July 2014
- and with* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	The charity has unrestricted 'free' reserves of £Xk at the year end, which is sufficient for it to continue its activities for the next 12-18 months.
Disclosure of any uncertainties that make the going concern assumption doubtful;	Not applicable
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Note 2 Accounting policies**2.1 INCOME**

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																		
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																		
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																		
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																		
Government grants	<p>The charity has received government grants in the reporting period</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																		
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																		
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																		
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																		
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																		
Donated services and facilities	<p>Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																		
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																		
Support costs	<p>The charity has incurred expenditure on support costs.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																		
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																		
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																		
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																		

	benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
2.2 EXPENDITURE AND LIABILITIES								
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
Redundancy cost	The charity made no redundancy payments during the reporting period.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
Deferred income	No material item of deferred income has been included in the accounts.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
2.3 ASSETS								
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	500						
	They are valued at cost.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
	The depreciation rates and methods used are disclosed in note 9.2.							
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
	They are valued at cost.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
	They are valued at cost.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						

	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts, including gift aid	36,307	10,001	-	46,308	17,554
	General grants provided by government/other charities	8,350	88,101	-	96,451	131,533
	Donated goods, facilities and services	-	15,708	-	15,708	26,195
	Total	44,657	113,809	-	158,467	175,282
Charitable activities:	Delivering programmes	4,900	-	-	4,900	14,705
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	4,900	-	-	4,900	14,705
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	12,872
	Total	-	-	-	-	12,872
Income from investments:	Interest income	81	-	-	81	126
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	81	-	-	81	126
Other:		-	-	-	-	-
	Other - furlough wages received from HMRC	-	28,108	-	28,108	-
	Total	-	28,108	-	28,108	-
TOTAL INCOME		49,638	141,917	-	191,555	202,985
Other information:						
All income in the prior year was unrestricted except for: (please provide description and amounts)		£154,485 of prior year income was restricted to specific projects				

Note 4 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	15,708	26,195
	15,708	26,195

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Donated goods, facilities and services are recognised at the cost they would be to the charity, when this can be reliably measured.

Section C	Notes to the accounts	(cont)
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Note 5 Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Expenditure on raising funds:	Incurred seeking donations	19	38	-	57	352
	Total expenditure on raising funds	19	38	-	57	352
Expenditure on charitable activities	Free to Be Projects	7,470	138,605	-	146,075	186,494
				-	-	-
				-	-	-
				-	-	-
	Total expenditure on charitable activities	7,470	138,605	-	146,075	186,494
Other						
	Governance	449	50	-	499	468
	Total other expenditure	449	50	-	499	468
TOTAL EXPENDITURE		7,937	138,693	-	146,630	187,314

Section C**Notes to the accounts****Note 6** Details of certain items of expenditure**6 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
0	0
0	0
0	0
0	0

Section C	Notes to the accounts	(cont)
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Note 7 **Paid employees**
Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Salaries and wages	74,741	64,871
Social security costs	10,314	8,952
Pension costs (defined contribution scheme)	7,115	7,204
Other employee benefits	-	-
Total staff costs	92,170	81,027

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

7.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	3	3
Governance	-	-
Other	-	-
Total	3	3

Section C	Notes to the accounts	(cont)
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Note 8 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

Amount of contributions recognised in the SOFA as an expense	7115.18
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	All staff costs are funded from restricted funds, and therefore all liabilities and expenses are allocated to restricted funds.



Section C	Notes to the accounts	(cont)
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Note 9 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

9 Analysis of debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
3,289.0	7,107.0
3,289.0	7,107.0

Section C	Notes to the accounts	(cont)
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Note 10 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

10.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals and deferred income	101,501	108,738	-	-
Total	101,501	108,738	-	-

10.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

The charity has received several grants in advance that relate to work that will be undertaken in 2021 - these total over £101k, and so have been reflected as deferred income as the charity has not yet run the projects that it relates to.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	108,738	45,194
Amounts added in current period	101,501	108,738
Amounts released to income from previous periods	- 108,738	- 45,194
Balance at the end of the reporting period	101,501	108,738

Section C	Notes to the accounts	(cont)
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Note 11 **Cash at bank and in hand**

Cash at bank and on hand
Total

This year £	Last year £
177,180	135,675
177,180	135,675

Section C**Notes to the accounts****(cont)****Note 12 Fair value of assets and liabilities**

Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

The charity is exposed to a low level of credit risk, as most grants are paid in advance. The charity holds a cash balance that can meet short term obligations as they fall due.

Section C	Notes to the accounts	(cont)
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Note 13 **Charity funds**

13.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted fund	UR	General purposes of the charity	34,044	49,638	- 7,937	-	-	75,745
Restricted fund	R	Restricted to specific projects and salaries	-	141,917	- 138,693	-	-	3,224
Total Funds			34,044	191,555	- 146,630	-	-	78,969

Section C	Notes to the accounts	(cont)
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Note 13 Charity funds (cont)

13.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted fund	UR	General purposes of the charity	17,618	48,500	- 32,075	-	-	34,043
Restricted fund	R	Restricted to specific projects and salaries	754	154,485	- 155,239	-	-	0
Total Funds			18,372	202,985	- 187,314	-	-	34,043

Note 14 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

14.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

14.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

0

14.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.