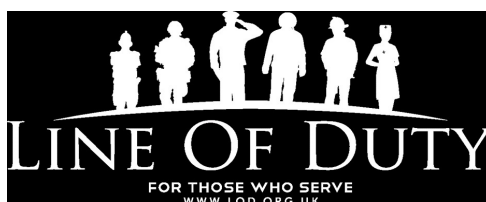


The Charity Registration Number is :- 1168598

Line of Duty
Report and Accounts
31 July 2021



Line of Duty

Report and accounts for the year ended 31 July 2021

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of Trustees' responsibilities	6
<i>Funds Statements:-</i>	
Statement of Financial Activities	8
Income and Expenditure account	10
Balance sheet	11
Notes to the accounts	12

Line of Duty

Trustees' Annual Report for the year ended 31 July 2021

The Trustees present their Report and Accounts for the year ended 31 July 2021.

Reference and administrative details

The charity name.

The legal name of the charity is: Line of Duty.

The charity is also known by its operating name, Line of Duty.

The charity's areas operation and UK charitable registration

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1168598.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The governing document is dated 15 July 2016

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

89 Station Road

Sidcup, Kent

DA15 7DN

Telephone 03447 451780

Email Address: help@lod.org.uk Web address: <https://lod.org.uk/>

Line of Duty

Trustees' Annual Report for the year ended 31 July 2021

The Trustees in office on the date the report was approved were:-

Mr Matthew Colley
Mr Keith Stephenson
Mr Christopher Wilson

The following persons served as Trustees during the year ended 31 July 2021 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document

The objects of the CIO are (1) the prevention and relief of poverty; (2) the advancement of mental and physical health; and (3) the relief of sickness and need by (in particular but not exclusively) the provision of financial and other support to (a) current and former members of the British Armed Forces and their volunteer reserves and of the emergency and rescue services of the United Kingdom of Great Britain and Northern Ireland, especially those who have been injured during such service and (b) the dependants and families of such persons.

For the purposes of this clause, "injured" means sustaining injury or impairment to physical or mental health.

The main activities undertaken in relation to those purposes during the year

As a relatively new charity, activities have continued to be focussed on fund raising, identifying suppliers and beneficiaries in relation to use of funds raised and developing the charity's organisation administrative functions.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The charity identifies suitably qualified and experienced providers of a range of health care services and therapy and arranges for treatment of the intended beneficiaries, upon checking eligibility, and payment of that treatment via donations from the public. The use of the charity's funds in this way is intended to benefit those who have been injured or who are suffering with mental health conditions as a result of active duty in the armed forces or within the emergency services and their families by offering access to additional support, rehabilitation and treatment in order that these individuals may lead normal and functional lives.

The trustees have had due regard to the guidance issued by the Charity Commission on public benefit when identifying these charitable objects and in developing the processes entailed in checking eligibility of beneficiaries, suitability of healthcare providers and the charity's development.

Line of Duty

Trustees' Annual Report for the year ended 31 July 2021

The charity's activities are intended to be complementary to the support and care provided by the NHS in situations where that support and care is stretched and/or unavailable due to funding or long waiting lists.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year

The charity has brought in outside help, as and when required, to assist with the development of fund raising activities including its online presence and fund raising team. Fund raising activities have expanded to include organisation of fundraising events. The charity continues to take advice on recruitment to the fund raising team and implemented adequate policies and procedures to ensure the safeguarding of those applying for help and the trust funds. Similarly, it has taken advice on the engagement of third party healthcare providers and prepared suitable agreements to protect those in need of support and the charity itself.

Part of this has been to use a team of advisers to assist with the day to day management of the charity, accountable to the trustees, with the aim of increasing the donations made to the charity and the network of vetted third party healthcare providers so that the charity can increase its activities and reach more people to offer its help.

The difference the charity's performance during the year has made to the beneficiaries of the charity

The primary beneficiaries of the charity are current and former members of the British Armed Forces and their volunteer reserves and of the emergency and rescue services of the United Kingdom of Great Britain and Northern Ireland, especially those who have been injured during such service.

During the year, the charity has further developed its network of consultants to provide ongoing support and workshops that the beneficiaries can access in order to further their treatment, rehabilitation, resettlement, education, training and employment.

The degree to which the achievements and performance during the year have benefited wider society

Line of Duty provides public benefit as a charity by:

- a) Supporting the prevention and relief of poverty, the advancement of mental and physical health and the relief of sickness and need; and
- b) Raising awareness and advancing public education in these areas.

The trustees have considered the Charity Commission's general guidance on public benefit and have taken it into account when reviewing The Charity's aims and objectives and in planning its future activities. The trustees are satisfied that the aims of The Charity are carried out wholly in pursuit of its charitable aims for the public benefit.

Line of Duty

Trustees' Annual Report for the year ended 31 July 2021

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Recruitment of new charity trustees includes assessing the following eligibility criteria: any trustee must be a natural person; may not be under the age of 18 years; must not have been removed from such office or retired after a previous appointment less than 1 year prior; or be disqualified from acting as a charity trustee by virtue of sections 178 to 180 of the Charities Act.

No one is entitled to act as a charity trustee whether on appointment or on any re-appointment until he or she has expressly acknowledged, in whatever way the charity trustees decide, his or her acceptance of the office of charity trustee

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Bankers

Metro Bank, One Southampton Row, London WC1B 5HA

Accountants

Turner Burke Limited, Chartered Accountants, 77 Avery Hill Road, New Eltham, London SE9 2BJ

Line of Duty

Trustees' Annual Report for the year ended 31 July 2021

Financial review

The charity's financial position at the end of the year ended 31 July 2021

The financial position of the charity at 31 July 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	2,498	(39,244)
Called up share capital	3	3
Unrestricted Revenue Funds available for the general purposes of the charity	(47,596)	(50,092)
Total Funds	(47,593)	(50,089)

Financial review of the position at the reporting date, 31 July 2021

This year of activity has continued the development of the charity's organisation, administrative processes and fund-raising activities. Fund raising activities have included the organisation of specific fundraising events. The on-going development of the charity's income stream continues to incur up-front marketing expenditure which are expected to deliver on-going benefit in future years.

The trustees consider the financial performance by the charity during the year to have been satisfactory.

There have been no changes in fixed assets during the year.

Policies on reserves.

The Trustees recognise the need for a Reserves Policy to ensure the ongoing financial stability of the charity. Given set up costs and expenditure on fund raising activities, the level of expenditure in the initial years of activity exceeded the amount of funds raised. As inflows exceed expenditure in future periods, a Reserves Policy will be introduced.

Going Concern

The charity has received loan funding to assist it in its initial years of activity. The lenders have indicated their willingness to continue to provide such loans as are necessary to enable the charity to continue to develop its fund raising activities.

Line of Duty

Trustees' Annual Report for the year ended 31 July 2021

Availability and adequacy of assets of each of the funds

This year the charity has introduced fundraising events and further developed its fund raising marketing activities designed to deliver future income.

The board of trustees is satisfied that the charity will generate assets in each fund and that these will be available and adequate to fulfil its obligations.

Details of The Independent Examiner

Turner Burke Limited
Member of Chartered Accountants
77 Avery Hill Road
New Eltham
London
SE9 2BJ

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

Line of Duty

Trustees' Annual Report for the year ended 31 July 2021

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 29 April 2022.

A handwritten signature in dark ink, consisting of a stylized 'M' and 'C' intertwined, enclosed within an oval shape.

Mr Matthew Colley
Trustee

Line of Duty - Statement of Financial Activities for the year ended 31 July 2021

Statement of Financial Activities for the year ended 31 July 2021

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £	2020 £
Income & Endowments from:					
Donations & Legacies	A1	19,155	-	19,155	98,284
Expenditure on:					
Raising funds	B1	11,003	-	11,003	118,106
Charitable activities	B2	5,654	-	5,654	19,422
Total expenditure	B	16,657	-	16,657	137,528
Net income for the year		2,498	-	2,498	(39,244)
Net income after transfers	A-B-C	2,498	-	2,498	(39,244)
Net movement in funds		2,498	-	2,498	(39,244)
Reconciliation of funds:-	E				
Total funds brought forward		(50,090)	-	(50,090)	(10,845)
Total funds carried forward		(47,592)	-	(47,592)	(50,089)

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 12 to 24 form an integral part of these accounts.

Line of Duty - Statement of Financial Activities for the year ended 31 July 2021

Line of Duty - Resources applied in the year ended 31 July 2021 towards fixed assets for Charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	2,498	(39,244)
Net resources available to fund charitable activities	2,498	(39,244)

The notes attached on pages 12 to 24 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 July 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	(50,093)	-	(50,093)	(10,848)
Recognised gains and losses before transfers	2,498	-	2,498	(39,244)
	(47,595)	-	(47,595)	(50,092)
Closing revenue funds	(47,595)	-	(47,595)	(50,092)

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Share capital and share premium	3	-	3	3
Revenue accumulated funds	(47,595)	-	(47,595)	(50,092)
Total funds	(47,592)	-	(47,592)	(50,089)

The notes attached on pages 12 to 24 form an integral part of these accounts.

Line of Duty - Statement of Financial Activities for the year ended 31 July 2021

Line of Duty

Income and Expenditure Account for the year ended 31 July 2021 as required by the Companies Act 2006

	2021 £	2020 £
Income		
Income from operations	19,155	98,284
Investment income	-	-
Gross income in the year before exceptional items	19,155	98,284
Gross income in the year including exceptional items	19,155	98,284
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	5,653	19,421
Fundraising costs	11,003	118,106
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	16,656	137,527
Net income before tax in the financial year	2,499	(39,243)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	2,499	(39,243)
Retained surplus for the financial year	2,499	(39,243)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 12 to 24 form an integral part of these accounts.

Line of Duty - Balance Sheet as at 31 July 2021

	SORP			2021	2020
	Note	Ref		£	£
Current assets		B			
Debtors	11	B2	2	2	
Creditors: amounts falling due within one year	12	C1	<u>(47,594)</u>	<u>(50,091)</u>	
Net current assets				(47,592)	(50,089)
The total net assets of the charity				<u>(47,592)</u>	<u>(50,089)</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

-

Unrestricted Funds

Called up share capital	15		3	3	
Unrestricted Revenue Funds	19	D3	(47,595)	(50,092)	
			(47,592)	(50,089)	
Designated Funds					
Total charity funds				<u>(47,592)</u>	<u>(50,089)</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Mr Matthew Colley

Trustee

Approved by the board of trustees on 29 April 2022

The notes attached on pages 12 to 24 form an integral part of these accounts.

Line of Duty

Notes to the Accounts for the year ended 31 July 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

The preparation of the financial statements requires the Trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The judgements (apart from those involving estimations) that the Trustees have made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are set out below.

Going Concern

Under 3.38 and to comply with 3.14, if there are no uncertainties about going concern this MUST be stated. Under 3.39, if there are uncertainties details must be given. Enter text here to comply

Suggested normal text (which may require modification to meet the circumstances):-

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2021, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Line of Duty

Notes to the Accounts for the year ended 31 July 2021

Risks and future assumptions

The charity is a public benefit entity.

The trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage them. The principal risks and uncertainties facing the charity and how we endeavour to mitigate these are:

- a) We fail to secure adequate income. We have developed our detailed fundraising strategy, intended to widen the balance of our portfolio of fundraising activities. We measure fundraising performance against budgets and forecasts;
- b) We become affected by damage to our reputation or negative sentiment in the charity sector. We manage reputation risk through staff training and effective HR and volunteer policies. We monitor social and traditional media to inform us of factors impacting the charity and the wider sector. We continue to be transparent and trustworthy in providing effective communications with donors, stakeholders and other key groups.

The trustees have considered the Charity Commission's general guidance on public benefit and have taken it into account when reviewing The Charity's aims and objectives and in planning its future activities. The trustees are satisfied that the aims of the charity are carried out wholly in pursuit of its charitable aims for the public benefit.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Line of Duty

Notes to the Accounts for the year ended 31 July 2021

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Line of Duty

Notes to the Accounts for the year ended 31 July 2021

Creditors and provisions

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to have to pay to settle the debt. Amounts which are owed in more than a year are shown as long term creditors. Provisions are recorded where expenses are due for services that relate to the period covered by these accounts.

Pensions - defined contribution schemes

The charity operates a defined contributions pension scheme. The scheme is funded partly by contributions from the employees and from the charity. Such contributions are held and administered completely independent of the charity's finances. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. There are no designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law. There are no restricted funds.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Line of Duty

Notes to the Accounts for the year ended 31 July 2021

4 Significance of financial instruments to the charity's position

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

The charity has not used any financial instruments or entered into any contracts that would affect its financial position or performance.

5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

6 Staff costs and emoluments

The estimated full time equivalent number of all staff employed in the year was - -

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	-	-
<i>The estimated full time equivalent number of all staff employed as above</i>	<i>-</i>	<i>-</i>

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Defined contribution pension schemes

The charity operates a defined contributions pension scheme. The scheme is funded partly by contributions from the employees and from the charity. Such contributions are held and administered completely independent of the charity's finances. The contributions made by the charity are accounted for on an accruals basis.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

Line of Duty

Notes to the Accounts for the year ended 31 July 2021

8 Defined benefit pension scheme

The charity does not operate a defined benefit pension scheme.

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Investment pooling schemes and arrangements

The charity does not have any investment pooling schemes.

11 Debtors

	2021	2020
	£	£
Other debtors	2	2

12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank loans and overdrafts	398	395
Other creditors	47,196	49,696
	47,594	50,091

13 Loans to trustees included in debtors

There are no loans to trustees.

14 Guarantees made by the charity on behalf of trustees

No guarantees were made by the charity on behalf of Trustees.

Line of Duty

Notes to the Accounts for the year ended 31 July 2021

15 Share capital

	Nominal value	2021 Number	2021 £	2020 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	3	3	3
			<u>3</u>	<u>3</u>

16 Income and Expenditure account summary

	2021 £	2020 £
At 1 August 2020	(50,092)	(10,849)
Surplus after tax for the year	2,499	(39,243)
At 31 July 2021	<u>(47,593)</u>	<u>(50,092)</u>

17 No related party transactions

Loans were provided to the charity by Mr Matthew Colley (Trustee) during the year to support the charity in developing its fundraising activities.

There were no other transactions with related parties in the year.

18 Particulars of how particular funds are represented by assets and liabilities

At 31 July 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	2	-	-	2
Current Liabilities	(47,594)	-	-	(47,594)
	<u>(47,592)</u>	<u>-</u>	<u>-</u>	<u>(47,592)</u>
At 1 August 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	2	-	-	2
Current Liabilities	(50,091)	-	-	(50,091)
	<u>(50,089)</u>	<u>-</u>	<u>-</u>	<u>(50,089)</u>

Line of Duty

Notes to the Accounts for the year ended 31 July 2021

19 Change in total funds over the year as shown in Note 18 , analysed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	See Note 20			
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	(50,090)	2,498	-	(47,592)
Total unrestricted and designated funds	(50,090)	2,498	-	(47,592)
Total charity funds	(50,090)	2,498	-	(47,592)

20 Analysis of movements in funds over the year as shown in Note 19

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	19,155	(16,657)	-	2,498
	19,155	(16,657)	-	2,498

21 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

22 Ultimate controlling party

The charity is under the control of its legal members.

Line of Duty

Detailed analysis of income and expenditure for the year ended 31 July 2021 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

23 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	19,155	-	19,155	71,013
M Colley	-	-	-	27,271
Total donations and gifts from individuals	19,155	-	19,155	98,284
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	19,155	-	19,155	98,284

24 Expenditure on charitable activities - Grant funding of activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Current Year				
Grants made to organisations	5,654	-	5,654	19,422
Total grantmaking costs B2c	5,654	-	5,654	19,422

Line of Duty

Detailed analysis of income and expenditure for the year ended 31 July 2021 as required by the SORP 2015

25 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021 £	2021 £	2021 £	2020 £
<i>Employee costs not included in direct costs</i>				
Travel and subsistence - staff	404	-	404	6,057
<i>Administrative overheads</i>				
Telephone, fax and internet	-	-	-	699
Postage	173	-	173	922
Sundry expenses	1,480	-	1,480	1,271
Website development and support	-	-	-	1,700
<i>Financial costs</i>				
Bank charges	15	-	15	118
Support costs before reallocation	2,072	-	2,072	10,767
<i>Less support costs reallocated to specific activities</i>				
To costs of raising funds	(2,072)	-	(2,072)	(10,767)
The basis of allocation of costs between activities is described under accounting policies				(10,767)
				-
<i>Administrative overheads</i>				
The basis of allocation of costs between activities is described under accounting policies				

Line of Duty

Detailed analysis of income and expenditure for the year ended 31 July 2021 as required by the SORP 2015

26 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total grantmaking costs	B2c	5,654	-	5,654	19,422
Total charitable expenditure	B2	5,654	-	5,654	19,422

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>		Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Total grantmaking costs	B2c	19,422	-	19,422
Total charitable expenditure	B2	19,422	-	19,422

27 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Marketing & advertising of fundraising		8,931	-	8,931	107,339
Reallocated from support costs		2,072	-	2,072	10,767
Total fundraising costs	B1	11,003	-	11,003	118,106

All the expenditure in the prior year was unrestricted.

Line of Duty

Activity analysis of Income and expenditure for the for the year ended 31 July 2021

This analysis is classsified by activity and not by conventional nominal descriptions.

28 Analysis of income by activity

	SOFA ref	2021 £	2020 £
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	19,155	98,284

29 Analysis of charitable expenditure by activity

Activity

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021 £	2021 £	2021 £	2021 £	2020 £
Employee costs not included in direct costs		-		-	-
Administrative overheads		2,058		2,058	10,650
Professional fees		-		-	-
Financial costs		15		15	118
Total charitable expenditure	-	2,073	-	2,073	10,768

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 26

Summary of grant making by activity

	Grants to institutions	Grants to individuals	Support costs	Total	Total
	2021 £	2021 £	2021 £	2021 £	2020 £
Stress clinic funding	5,654	-	-	5,654	19,422

Fuller details of grants made and related costs, including support costs, are shown in note 24.

Line of Duty

Activity analysis of Income and expenditure for the for the year ended 31 July 2021

30 Analysis of non charitable expenditure by activity

Activity

<i>Fundraising activities</i>	Fundraising activities 2021 £	Fundraising activities 2020 £
Direct fundraising costs	8,931	107,339
Indirect fundraising costs:-	-	-
<i>Total non charitable expenditure</i>	2021 £	2020 £
Total costs of Fundraising activities	8,931	107,339
Total non charitable expenditure	8,931	107,339