

TOUCAN FOR CHILDREN CIO

England & Wales · Charity number 1169064

Details

Other names TOUCAN FOR CHILDREN, TFC

Status Registered

Legal form CIO

Registered 2016-09-06

Register [View on the Charity Commission register](#)

Contact

Address Unit 6/6e
The Mews
Mitcheldean
GL17 0SL

Phone 07526245880

Email admin@toucanforchildren.co.uk

Website www.toucanforchildren.org

Activities

Objects: THE OBJECTS OF THE CIO ARE:(A) THE ADVANCEMENT OF HEALTH INCLUDING MENTAL HEALTH, PARTICULARLY IN RELATION TO CHILDREN, AND(B) THE ADVANCEMENT OF THE EDUCATION OF THE PUBLIC IN RELATION TO CHILDREN'S HEALTH WITH PARTICULAR REGARD TO BEHAVIOURAL, DEVELOPMENTAL AND EMOTIONAL ISSUES.

Activities: Toucan for Children provides a play therapy service for children and young people between the ages of 4 and 13 years who live in Gloucestershire and surrounding areas. Our team of therapists offer children a safe place to explore and work-through feelings and behaviours that are causing upset and difficulties in their lives.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People

Geography

- Gloucestershire
- Herefordshire
- Monmouthshire
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£263,019	£198,346	-	-
2023-09-30	£197,000	£169,000	-	-
2022-09-30	£158,963	£115,801	-	-
2021-09-30	£109,342	£100,695	-	-
2020-09-30	£88,110	£68,394	-	-

Trustees

Name	Role	Appointed
ANGELA MARY BEARD		2016-08-26
Angela Beard		2025-03-17
JANICE WATKINS BPhil		2016-08-26
Kate Swordy		2022-06-16
MARIE WATKINS		2016-08-26
Paul Anthony Halling		2025-03-17
SUSAN COOMBS		2016-08-26

TOUCAN FOR CHILDREN CIO

England & Wales - Charity number 1169064

Accounts

Company registration number: CE008728

Charity registration number: 1169064

Toucan For Children CIO

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 September 2024

Toucan For Children CIO

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Toucan For Children CIO

Reference and Administrative Details

Chairman	Miss Marie Watkins
Charity Registration Number	1169064
Company Registration Number	CE008728
Registered Office	The charity is incorporated in England. Unit 6/6E The Mews Mitcheldean Gloucester GL17 0SL
Accountants	Forest Phoenix Accountancy Ltd 23-25 Foxes Bridge Road Forest Vale Industrial Estate Cinderford Gloucestershire GL14 2PQ

Toucan For Children CIO

Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Mrs S Coombs
- Miss Marie Watkins
- Mrs J Watkins
- Mrs A Beard
- Kate Swordy
- Claire Murphy (appointed 27 October 2023)

Chairman: Miss Marie Watkins

Secretary: Mrs Y Taylor (resigned 2 October 2023)

Statement of trustees' responsibilities

The trustees (who are also the directors of Toucan For Children CIO for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Toucan For Children CIO

Trustees' Report

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) for the year to: 30th September 2024

Charity registration number: 1169064 Company registration number: CE008728

OBJECTIVES AND ACTIVITIES:

The objects of the CIO are:

- a) The advancement of health including mental health, particularly in relation to children
- b) The advancement of education of the public in relation to children's health with particular regard to behaviour, developmental and emotional issues

Toucan for Children is a charity which provides a play therapy service for children aged between 4 yrs and 13 yrs who live in rural and urban areas of Gloucestershire and surrounding areas. We work with children and young people who have suffered a wide range of trauma which has impacted on their mental health e.g. parental separation, bereavement, bullying, the impact of the pandemic, through to more entrenched developmental trauma associated with a history of abuse and neglect.

Trauma refers to the way that some events, and experiences, are so extreme that they overwhelm a child's ability to cope. The impact can have lasting consequences for the child or young person's development, including psychological, behavioural and emotional.

We have a commitment to developing awareness of early intervention to mitigate the risk of children reaching mental health crisis. By working with children's emotional problems at an early age we aim to prevent mental health crises in adolescence and, crucially, to improve family and wider community relationships.

There is a paucity of funding available for children's therapy and what little funding is available does not reach the forgotten group of children who are displaying early signs of emotional disturbance. We believe that no child should be refused the help they need because of financial constraints, to this end we are committed to raising funds to grow a therapy fund so that we can offer subsidised/free therapy.

We are proud to have built a reputation of being an effective, professional and responsive service for children suffering emotional disturbance, CAMHS, GP's and paediatricians regularly suggest referral to us. We also receive referrals from parents who are concerned about their child's emotional wellbeing.

When a child is allocated to a therapist the consistency, security and trust within the therapeutic relationship is essential. Each session is 45 minutes, the child will see the same therapist in the same room at the same time each week. Progress is reviewed at regular intervals with parents/carers, child and school where appropriate. We aim to continue therapy commensurate with the individual child's needs to ensure optimum conditions for sustainable change. We have found that the average number of sessions a child requires is 18, however many require significantly more than this. This is where our therapy fund is also needed as all too often what funding can be accessed is not commensurate with the child's needs.

Toucan For Children CIO

Trustees' Report

To embed positive change for the long term in families we also provide Emotional Logic. This is a short-term piece of work that gives families the tools to improve communication and understanding of feelings and deal with any new issues effectively, improving family resilience.

Our main centre is in Mitcheldean, we also have an outreach service in the centre of Gloucester City. We have a team of qualified and student therapists as well as access to a pool of self-employed therapists, enabling our provision to flex in relation to available funding and demand.

We have a strong record of supporting the training of play therapist through our clinical placements and are currently proud that many of the play therapists currently working in Gloucestershire are "Toucan Babies" having undertaken their clinical hours with us.

We achieve our purpose through:

- Individual therapeutic work through play and creative arts with children suffering emotional and behavioural difficulties
- Supporting and working with families of children who are suffering emotional and behavioural difficulties
- Clinical supervision of students and qualified Play Therapists in line with their code of ethics and governance
- Working with parents/carers together with their child to help improve their emotional literacy, communication and relationship

Toucan for Children improves children's mental health and wellbeing thus giving them the opportunity to:

- Reach their full potential, both academically and socially
- Improve peer and family relationships
- Improve behaviour
- Resolve their problems in their own way and at their own pace, thus enabling them to move into adulthood in a more positive and balanced way
- The organisation aims to provide optimum conditions for positive change to improve family relationships and break the cycle of negative family patterns.
- We offer advice and support to parents taking a holistic view in promoting the optimum conditions for change.
- We are committed to promoting an understanding of children's emotional needs and the impact on their future development, both within the family context and the wider context of a child's world – e.g. school, statutory services.

Beneficiaries of the service include:

- Children and their families through an improvement to children's mental health and subsequent family relationships
- Wider community through reduced antisocial behaviour
- Schools through less disruption in the class which affects peer learning
- Mental Health Service – as our work is preventative, thereby having the potential to reduce the demand on statutory mental health services

Toucan For Children CIO

Trustees' Report

All our trustees have had regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENTS AND PERFORMANCE

This has been another good year for us as we continue to grow and develop. Despite the difficult economic climate, with careful financial management and grant funding we have been able to maintain financial stability. Our Charity Manager has now been in post for nearly 18 months and has continued to facilitate the move to retirement for our founders, Janice and Angie. Our Finance Officer, Bethan Screen, who was appointed at the end of the last reporting period has streamlined our finance system which strengthened our financial management to meet the demands of growth and development. Working alongside Rachel and Bethan, is our skilled administrator, Sacha Merrett, as a team they have developed our organizational systems to meet our growing needs.

We have continued to use the Strength Report commissioned during the previous reporting period to inform our forward planning and development with a concentration on the reported areas for improvement. We intend to arrange a review of this report in the next reporting period to assess our progress in the areas in need of development.

This year we have continued to update and refurbish our therapy rooms in both Mitcheldean and Gloucester with the help of fundraising and grant applications. We have also been able to take on another room in Gloucester, which has provided us with a much-needed storeroom and parent/carer waiting room. We have generally remained working to capacity throughout this period seeing on average 80 children a week for therapy across both sites.

We have continued to offer clinical placements to students enabling us to continue to be able to offer lower price therapy. All students are regularly supervised and clinically monitored to ensure we maintain our high standard of clinical work.

As always we remain committed to doing all we can to ensure that no child is denied the help they need because of financial constraints. The crisis in children's mental health is well documented, reports and latest figures giving evidence to the continuing rise in the number of children experiencing emotional difficulties. Despite the crisis in children's mental health being well documented the funding for therapy remains limited and difficult to access, alongside which, given the current economic climate an increasing number of families have been negatively affected. As a consequence, the demand on our Therapy Fund continues to increase.

This year we have increased our cost of therapy slightly; this alongside securing grant funding has enabled us to have a more readily available Therapy Fund enabling us to reach more children in need of mental health support. Thus, moving us nearer to our goal of ensuring that financial constraints do not prevent any child/young person accessing the therapeutic help they need.

We understand that by improving family relationships we are optimising the chance of sustained positive change in mental health. Alongside offering support and advice for parents/carers we continue to offer Emotional Logic work and within our development plan we are hoping to develop some longer-term family interventions, starting with CPRT (Child, Parent, Relationship Training).

Our board of Trustees has changed this year. Neil Brayshaw resigned this year and we have welcomed Clare Murphy as a trustee

Have we achieved/met the aims and objectives set by the charity for the reporting period.

Toucan For Children CIO

Trustees' Report

Our overall aims and objectives fundamentally remain the same each year, to develop our service to best meet the emotional needs of children and young people to prevent longer term mental health problems. To support this aim we do all we can to ensure that no child is denied the help they need because of financial constraints.

Specifically, this year our aims have centred on increasing our therapy fund and developing our financial, administration and case management systems.

We updated and introduced new organisational systems and now have more efficient business systems in place which consolidate our compliance with GDPR.

With regard to our therapy fund, through increased capacity and successful grant applications this year we now have the capacity to offer subsidised therapy at the point of enquiry if financial difficulties are reported. This has resulted in an increased number of enquiries resulting in referrals. We have also seen an increase in referrals as our ability to subsidise therapy has become more widely known.

FINANCIAL REVIEW

Review of the charity's financial position at the end of the period

It is our policy to maintain sufficient reserves to ensure the continuation of our therapeutic work with children, and ensure that children who have limited access to funds are not excluded.

As at the year end, the amount of unrestricted funds was 53.2% of total funds and 43.2% of liquid resources. The restricted funds of 46.8% are of total funds and are to be spent on therapeutic work with children with limited funds, the liquid funds available to be spent helping children in need was 56.8%.

Statement explaining the policy for holding reserves stating why they are held

Since Covid it is the policy of the trustees to have unrestricted reserves on hand of not less than three months working expenditure. The average expenditure was £16.5k per month (£198k/12), and unrestricted liquid funds were £82.6k at the year end. This means that unrestricted funds were the equivalent of five months' expenditure, exceeding the trustees' policy.

FUNDING

Our main source of funding comes from payment for our therapeutic service, i.e. through the statutory sector (e.g. pupil premium, Social Services) and from privately funded referrals. However, such funding is becoming more difficult to access and more families are finding themselves unable to privately fund therapy. We are becoming increasingly reliant on grant funding to maintain our service and the level of staff we require to ensure we remain efficient and professional.

The principal risk to our service would be a reduction in referrals. Research and statistics clearly show the escalating need for therapeutic work for children, highlighting the growing problems and increasing incidents of children with mental health problems. The reduction in referrals would be caused by children's statutory funding being reduced and parents/carers not being able to fund therapy.

Next year, once again, to mitigate any risk to our service and to meet the growing need for subsidised therapy, we will commit to fundraising and seeking charitable grants to support our core costs

STRUCTURE, GOVERNANCE AND MANAGEMENT

Toucan For Children CIO

Trustees' Report

Governing document used is the Model Constitution for a CIO – Foundation model

How is the charity constituted – CIO

All our trustees are expected to acquaint themselves with the responsibilities and duties of trustees as set out in the Charity Commissions 'The Essential Trustee' as well as our constitution. Also included in the induction for trustees is training on our policies and procedures (Safeguarding, Data Protection, Health and Safety, Equality and Diversity, Volunteer and Complaints).

Trustees are also offered guidance on the need for therapeutic work with children in order to have an understanding of the importance of our work and the fundamental values of Toucan for Children.

Subject to conditions set out in the constitution being met, two of the trustees, Mrs Watkins and Mrs Beard receive £500 per month in return for the supply of clinical supervision they will be providing over and above their normal trustee duties. The services which Mrs Watkins and Mrs Beard will be providing in return for this payment are necessary for the organisation to achieve its purpose.

NAMES OF THE CHARITY TRUSTEES WHO MANAGE THE CHARITY

1. Janice Watkins
2. Angela Mary Beard
3. Marie Watkins
4. Susan Coombs
5. Kate Swordy
6. Clare Murphy

REFERENCE AND ADMINISTRATIVE DETAILS

Charity name	Toucan for Children CIO
Other name the charity uses	N/A
Registered charity number	1169064
Charity's principal address	Unit 6/6E The Mews Vantage Point Business Village Mitcheldean Glos GL17 0SL

CORPORATE TRUSTEES – NAMES OF THE DIRECTORS AT THE DATE THE REPORT WAS APPROVED

N/A

NAME OF TRUSTEES HOLDING TITLE TO PROPERTY BELONGING TO THE CHARITY

N/A

Toucan For Children CIO

Trustees' Report

FUNDS HELD AS CUSTODIAN TRUSTEES ON BEHALF OF OTHERS

N/A

NAMES AND ADDRESSES OF ADVISERS

Type of advisor

Financial - Forest Phoenix Accountancy Ltd

Address - 23-25 Foxes Bridge Road, Forest Vale Industrial Estate, Gloucester, GL14 2PQ

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Toucan For Children CIO

Trustees' Report

Other optional information

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Toucan For Children CIO

Trustees' Report

DECLARATIONS

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s) - Janice Watkins - Angela Beard

Full name(s) - Janice Watkins - Angela Mary Beard

Position held - Trustee - Trustee
(for example **Secretary, Chair, etc**)

Date 23rd May 2025

Toucan For Children CIO

The annual report was approved by the trustees of the charity on 23 May 2025 and signed on its behalf by:

.....
Miss Marie Watkins
Chairman and trustee

.....
Mrs J Watkins
Trustee

.....
Mrs A Beard
Trustee

**Accountants' Report to the Trustees on the Preparation of the Unaudited
Statutory Accounts of
Toucan For Children CIO
for the Year Ended 30 September 2024**

In accordance with instructions given to us, under our letter of engagement, we have prepared, without audit, the financial statements of Toucan For Children CIO for the year ended 30 September 2024 as set out on pages 15 to 28. The financial statements of the company comprise the Statement of Financial Activities, the Balance Sheet, and the related notes to the financial statements.

The financial statements have been prepared from the company's accounting records and from information and explanations presented to us. The financial reporting framework which has been applied in their preparation is described in the accounting policies note.

As a practising member firm of of Insitute of Financial Accountants we are subject to its ethical requirements, including principles of integrity, objectivity, professional competence, and due care.

This report is made solely to the board of directors of Toucan For Children CIO, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to compile for your approval the financial statements of Toucan For Children CIO and state those matters that we have agreed to state to the board of directors of Toucan For Children CIO, as a body, in this report, and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Toucan For Children CIO and its board of directors as a body for our work or for this report.

We performed this compilation engagement in accordance with International Standard on Related Services 4410 (Revised), Compilation Engagements. We have applied our expertise in accounting and financial reporting to assist the trustees in the preparation and presentation of these financial statements on the basis of accounting policies described in note 2 to the financial statements. These financial statements and the accuracy and completeness of the information used to compile them is the responsibility of the trustees as set out in the Statement of trustees' responsibilities on page 2.

It is your duty to ensure that Toucan For Children CIO has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of Toucan For Children CIO, and to decide on an annual basis, whether the charitable company is entitled to avail of the audit exemption in accordance with section 477 of the Companies Act 2006. You consider that Toucan For Children CIO is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Toucan For Children CIO. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

Forest Phoenix Accountancy Ltd
23-25 Foxes Bridge Road
Forest Vale Industrial Estate
Cinderford
Gloucestershire
GL14 2PQ

23 May 2025

Toucan For Children CIO

Independent Examiner's Report to the trustees of Toucan For Children CIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Financial Accountants, which is one of the listed bodies.

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

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

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

.....
Patrick Field
Institute of Financial Accountants

Toucan For Children CIO

Independent Examiner's Report to the trustees of Toucan For Children CIO ('the Company')

23 May 2025

Toucan For Children CIO

Statement of Financial Activities for the Year Ended 30 September 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Charitable activities	3	-	88,761	88,761
Therapeutic Services: ASF Statutory Funded		<u>108,083</u>	<u>-</u>	<u>108,083</u>
Total income		<u>108,083</u>	<u>88,761</u>	<u>196,844</u>
Expenditure on:				
Raising funds	5	<u>(95,545)</u>	<u>(72,875)</u>	<u>(168,420)</u>
Total expenditure		<u>(95,545)</u>	<u>(72,875)</u>	<u>(168,420)</u>
Net income		<u>12,538</u>	<u>15,886</u>	<u>28,424</u>
Net movement in funds		12,538	15,886	28,424
Reconciliation of funds				
Total funds brought forward		<u>47,419</u>	<u>61,702</u>	<u>109,121</u>
Total funds carried forward	14	<u>59,957</u>	<u>77,588</u>	<u>137,545</u>
		Unrestricted funds General £	Restricted funds £	Total 2024 £
	Note			
Income and Endowments from:				
Charitable activities	3	-	135,827	135,827
Other trading activities		122,427	-	122,427
Other income	4	<u>4,765</u>	<u>-</u>	<u>4,765</u>
Total Income		<u>127,192</u>	<u>135,827</u>	<u>263,019</u>
Expenditure on:				
Raising funds	5	<u>(79,565)</u>	<u>(118,781)</u>	<u>(198,346)</u>
Total Expenditure		<u>(79,565)</u>	<u>(118,781)</u>	<u>(198,346)</u>
Net income		<u>47,627</u>	<u>17,046</u>	<u>64,673</u>
Net movement in funds		47,627	17,046	64,673
Reconciliation of funds				
Total funds brought forward		<u>59,957</u>	<u>77,588</u>	<u>137,545</u>
Total funds carried forward	14	<u>107,584</u>	<u>94,634</u>	<u>202,218</u>

The notes on pages 19 to 28 form an integral part of these financial statements.

Toucan For Children CIO

Statement of Financial Activities for the Year Ended 30 September 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 14.

The notes on pages 19 to 28 form an integral part of these financial statements.

Toucan For Children CIO
(Registration number: CE008728)
Balance Sheet as at 30 September 2024

	Note	2024 £	2023 £
Current assets			
Debtors	10	15,221	14,701
Cash at bank and in hand	11	<u>190,981</u>	<u>128,615</u>
		206,202	143,316
Creditors: Amounts falling due within one year	12	<u>(3,984)</u>	<u>(5,771)</u>
Net assets		<u>202,218</u>	<u>137,545</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		94,634	77,588
Unrestricted income funds			
Unrestricted funds		<u>107,584</u>	<u>59,957</u>
Total funds	14	<u>202,218</u>	<u>137,545</u>

For the financial year ending 30 September 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The notes on pages 19 to 28 form an integral part of these financial statements.

Toucan For Children CIO
(Registration number: CE008728)
Balance Sheet as at 30 September 2024

The financial statements on pages 15 to 28 were approved by the trustees, and authorised for issue on 23 May 2025 and signed on their behalf by:

.....
Miss Marie Watkins
Chairman and trustee

.....
Mrs J Watkins
Trustee

.....
Mrs A Beard
Trustee

The notes on pages 19 to 28 form an integral part of these financial statements.

Toucan For Children CIO

Notes to the Financial Statements for the Year Ended 30 September 2024

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Unit 6/6E The Mews
Mitcheldean
Gloucester
GL17 0SL

These financial statements were authorised for issue by the trustees on 23 May 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Toucan For Children CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Income and endowments

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Toucan For Children CIO

Notes to the Financial Statements for the Year Ended 30 September 2024

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company 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 to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Toucan For Children CIO

Notes to the Financial Statements for the Year Ended 30 September 2024

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Toucan For Children CIO

Notes to the Financial Statements for the Year Ended 30 September 2024

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Play Therapy	112,637	-	112,637	108,083
Restricted income	-	135,827	135,827	88,761
Services Provided	9,790	-	9,790	-
	<u>122,427</u>	<u>135,827</u>	<u>258,254</u>	<u>196,844</u>
		Unrestricted funds General £	Restricted funds £	Total funds £
Play Therapy		112,637	-	112,637
Restricted income		-	135,827	135,827
Services Provided		9,790	-	9,790
Total for 2024		<u>122,427</u>	<u>135,827</u>	<u>258,254</u>
Total for 2023		<u>108,083</u>	<u>88,761</u>	<u>196,844</u>

4 Other income

	Unrestricted funds General £	Total funds £
Miscellaneous income	4,765	4,765
Total for 2024	<u>4,765</u>	<u>4,765</u>

Toucan For Children CIO

Notes to the Financial Statements for the Year Ended 30 September 2024

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Other direct costs of generating voluntary income		749	749
Total for 2024		749	749

b) Costs of trading activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Costs of services provided		53,988	-	53,988
Other direct costs of activities for generating funds		10,294	-	10,294
Allocated support costs	6	14,534	34,397	48,931
Total for 2024		78,816	34,397	113,213
Total for 2023		83,545	15,515	99,060
		Direct costs £	Allocated support costs £	Total costs £
Costs of generating donations and legacies		-	749	749
Costs of trading activities		65,550	47,663	113,213
Total for 2024		65,550	48,412	113,962
Total for 2023		53,888	45,172	99,060

Toucan For Children CIO

Notes to the Financial Statements for the Year Ended 30 September 2024

6 Analysis of support costs

Raising funds expenditure

Costs of trading activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £
SE Travel Costs; Onsite	115	-	115
Supervision of TFC Team	1,032	-	1,032
Leaving presents	13	-	13
Rent	-	28,499	28,499
Light, heat and power	-	4,347	4,347
Insurance	1,275	-	1,275
Repairs and renewals	1,879	-	1,879
Telephone and fax	381	-	381
Computer software and maintenance	3,775	-	3,775
Printing, postage and stationery	899	-	899
Cleaning	384	-	384
Advertising	921	-	921
Accountancy fees	2,021	-	2,021
Legal and professional fees	325	-	325
Family support	-	1,551	1,551
Bad debts written off	1,327	-	1,327
Bank charges	187	-	187
Total for 2024	<u>14,534</u>	<u>34,397</u>	<u>48,931</u>
Total for 2023	<u>50,764</u>	<u>-</u>	<u>50,764</u>

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Mrs J Watkins

Mrs J Watkins received remuneration of £6,000 (2023: £6,000) during the year.

Mrs A Beard

Mrs A Beard received remuneration of £6,000 (2023: £6,000) during the year.

Toucan For Children CIO

Notes to the Financial Statements for the Year Ended 30 September 2024

8 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	82,072	68,038
Pension costs	984	1,322
Other staff costs	1,328	-
	<u>84,384</u>	<u>69,360</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024	2023
	No	No
Trustee	<u>2</u>	<u>2</u>

2 (2023 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

Toucan For Children CIO

Notes to the Financial Statements for the Year Ended 30 September 2024

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Debtors

	2024 £	2023 £
Trade debtors	15,221	14,701

11 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	26	-
Cash at bank	190,955	128,615
	<u>190,981</u>	<u>128,615</u>

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	3,780	5,771
Pension contributions unpaid	204	-
	<u>3,984</u>	<u>5,771</u>

13 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £983 (2023 - £1,322).

14 Funds

Toucan For Children CIO

Notes to the Financial Statements for the Year Ended 30 September 2024

	Balance at 1 October 2023 £	Incoming resources £	Resources expended £	Balance at 30 September 2024 £
Unrestricted funds				
General	59,957	127,192	(79,565)	107,584
Restricted funds	<u>77,588</u>	<u>135,827</u>	<u>(118,781)</u>	<u>94,634</u>
Total funds	<u><u>137,545</u></u>	<u><u>263,019</u></u>	<u><u>(198,346)</u></u>	<u><u>202,218</u></u>
	Balance at 1 October 2022 £	Incoming resources £	Resources expended £	Balance at 30 September 2023 £
Unrestricted funds				
General	47,419	108,083	(95,545)	59,957
Restricted funds	<u>61,702</u>	<u>88,761</u>	<u>(72,875)</u>	<u>77,588</u>
Total funds	<u><u>109,121</u></u>	<u><u>196,844</u></u>	<u><u>(168,420)</u></u>	<u><u>137,545</u></u>

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2024 £
Current assets	15,247	108,379	123,626
Current liabilities	<u>(3,984)</u>	<u>-</u>	<u>(3,984)</u>
Total net assets	<u><u>11,263</u></u>	<u><u>108,379</u></u>	<u><u>119,642</u></u>
	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2023 £
Current assets	14,701	128,615	143,316
Current liabilities	<u>(5,771)</u>	<u>-</u>	<u>(5,771)</u>
Total net assets	<u><u>8,930</u></u>	<u><u>128,615</u></u>	<u><u>137,545</u></u>

Toucan For Children CIO

Notes to the Financial Statements for the Year Ended 30 September 2024

16 Analysis of net funds

	At 1 October 2023 £	At 30 September 2024 £
Cash at bank and in hand	<u>128,615</u>	<u>128,615</u>
Net debt	<u>128,615</u>	<u>128,615</u>

	At 1 October 2022 £	At 30 September 2023 £
Cash at bank and in hand	<u>109,121</u>	<u>109,121</u>
Net debt	<u>109,121</u>	<u>109,121</u>

Toucan For Children CIO

Statement of Financial Activities by fund for the Year Ended 30 September 2024

Restricted

	Total Restricted 2024 £	Restricted 2023 £
Income and Endowments from:		
Charitable activities	135,827	88,761
Total income	<u>135,827</u>	<u>88,761</u>
Expenditure on:		
Raising funds	(118,781)	(72,875)
Total expenditure	<u>(118,781)</u>	<u>(72,875)</u>
Net income	<u>17,046</u>	<u>15,886</u>
Net movement in funds	17,046	15,886
Reconciliation of funds		
Total funds brought forward	<u>77,588</u>	<u>61,702</u>
Total funds carried forward	<u><u>94,634</u></u>	<u><u>77,588</u></u>

Toucan For Children CIO

Detailed Statement of Financial Activities for the Year Ended 30 September 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Charitable activities (analysed below)	135,827	88,761
Other trading activities (analysed below)	122,427	108,083
Other income (analysed below)	4,765	-
Total income	<u>263,019</u>	<u>196,844</u>
Expenditure on:		
Raising funds (analysed below)	<u>(198,346)</u>	<u>(168,420)</u>
Total expenditure	<u>(198,346)</u>	<u>(168,420)</u>
Net income	<u>64,673</u>	<u>28,424</u>
Net movement in funds	64,673	28,424
Reconciliation of funds		
Total funds brought forward	<u>137,545</u>	<u>109,121</u>
Total funds carried forward	<u><u>202,218</u></u>	<u><u>137,545</u></u>

Toucan For Children CIO

Detailed Statement of Financial Activities for the Year Ended 30 September 2024

	Total 2024 £	Total 2023 £
Charitable activities		
(R) Ringfenced/Restricted Funds; Spent	135,827	88,761
	135,827	88,761
Other trading activities		
Therapeutic Services: ASF Statutory Funded	112,637	108,083
Services provided	9,790	-
	122,427	108,083
Other income		
Other income	4,765	-
	4,765	-
Raising funds		
(R) Fundraising costs	-	(4,935)
Fundraising costs	(749)	-
Equipment for Playrooms (Onsite)	-	(663)
Craft Supplies	(2,794)	(1,885)
Emotional Logic	-	(273)
(R) Wages and salaries	(70,072)	(56,038)
(R) Staff pensions (Defined contribution)	(984)	(1,322)
(R) Contracted Play Therapy; Onsite	-	(10,580)
Subcontract cost	(53,988)	-
Contracted Play Therapy; Outreach	-	(28,553)
SE Travel Costs	(6,057)	-
Storage Containers	-	(301)
(R) Staff training	(1,328)	-
Trade subscriptions	(1,443)	(1,106)
SE Travel Cost; Onsite	(115)	(3,200)
SE Travel Costs; Outreach	-	(2,862)
(R) Trustees remuneration	(12,000)	-
Trustees remuneration	-	(12,000)
Supervision of TFC Team	(1,032)	(600)
Leaving Presents	(13)	(36)
(R) Rent	(28,499)	-
Rent	-	(27,250)
(R) Light, heat and power	(4,347)	-

This page does not form part of the statutory financial statements.

Toucan For Children CIO

Detailed Statement of Financial Activities for the Year Ended 30 September 2024

	Total 2024 £	Total 2023 £
Light, heat and power	-	(6,353)
Insurance	(1,275)	(815)
Repairs and renewals	(1,879)	(327)
Telephone and fax	(381)	(723)
Computer software and maintenance costs	(3,775)	(1,710)
Printing, postage and stationery	(899)	(875)
Sundry expenses	-	(504)
Cleaning	(384)	(477)
Advertising	(921)	(2,637)
Accountancy fees	(2,021)	(2,334)
Legal and professional fees	(325)	-
(R) Family Support	(1,551)	-
Bad debts written off	(1,327)	-
Bank charges	(187)	(61)
	<u>(198,346)</u>	<u>(168,420)</u>

This page does not form part of the statutory financial statements.

TOUCAN FOR CHILDREN CIO

England & Wales - Charity number 1169064

Accounts



Toucan For Children CIO

(A charitable incorporated organisation limited by guarantee)

Annual Report and Unaudited Financial Statements

for the year ended

30th September 2023

Company registration number: CE008728

Charity registration number: 1169064



Toucan For Children CIO



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Toucan For Children CIO



Reference and administrative details

Chairperson	Susan Coombs
Trustees	Janice Watkins Angela Beard Marie Watkins Neil Brayshaw (elected July '23)
Treasurer	Kate Swordy Yvonne Taylor (Resigned October '22) Marcella Pierabella (Resigned July '23)
Principal Office	Unit 6/6E The Mews Vantage Point Business Village Mitcheldean Gloucestershire GL17 0SL
The charity is incorporated in England	
Company registration number	CE008728
Charity registration number	1169064
Accountants	Forest Phoenix Accountancy Ltd Units 21-23 Foxes Bridge Road Forest Vale Industrial Estate Cinderford Gloucestershire GL14 2PQ



Toucan For Children CIO

TRUSTEES' ANNUAL REPORT



including Director's Report for the year to: 30th September 2023

Charity registration number: 1169064

Company registration number: CE008728

OBJECTIVES AND ACTIVITIES:

The objects of the CIO are:

- a) The advancement of health including mental health, particularly in relation to children
- b) The advancement of education of the public in relation to children's health with particular regard to behaviour, developmental and emotional issues

Toucan for Children is a charity which provides a play therapy service for children aged between 4 yrs and 13 yrs who live in rural and urban areas of Gloucestershire and surrounding areas. We work with children and young people who have suffered a wide range of trauma which has impacted on their mental health e.g. parental separation, bereavement, bullying, the impact of the pandemic, through to more entrenched developmental trauma associated with a history of abuse and neglect.

Trauma refers to the way that some events, and experiences, are so extreme that they overwhelm a child's ability to cope. The impact can have lasting consequences for the child or young person's development, including psychological, behavioural and emotional.

We have a commitment to developing awareness of early intervention to mitigate the risk of children reaching mental health crisis. By working with children's emotional problem at an early age we aim to prevent mental health crises in adolescence and, crucially, it improve family and wider community relationships.

There is a paucity of funding available for children's therapy and what little funding is available does not reach the forgotten group of children who are displaying early signs of emotional disturbance. We believe that no child should be refused the help they need because of financial hardship, to this end we are committed to raising funds to grow a therapy fund so that we can offer subsidised/free therapy.

We are proud to have a built a reputation of being an effective, professional and responsive service for children suffering emotional disturbance, CAMHS, GP's and paediatricians regularly suggest referral to us. We also receive referrals from parents who are concerned about their child's emotional wellbeing.

When a child is allocated to a therapist he consistency, security and trust within the therapeutic relationship is essential. Each session is 45 minutes, the child will see the same therapist in the same room at the same time each week. Progress is reviews at regular intervals with parents/carers, child and school where appropriate. We aim to continue therapy commensurate with the individual child's needs to ensure optimum conditions for sustainable change. We have found that the average number of sessions a child requires is 18, however some require significantly more than this. This is where our therapy fund is also needed as all to often what funding can be accessed is not commensurate with the child's needs.

To embed positive change for the long term in families we also provide Emotional Logic. This is a short term piece of work that gives families the tools to improve communication and understanding of feelings and deal with any new issues effectively, improving family resilience.

Our main centre is in Mitcheldean and we now have an outreach service in the centre of Gloucester City. We have a team of qualified and student therapists as well as access to a pool of self-employed therapists, enabling our provision to flex in relation to available funding and demand.

We have a strong record of supporting the training of play therapists through our clinical placements and are currently proud that many of the play therapists currently working in Gloucestershire are "Toucan Babies" having undertaken their clinical hours with us.

We achieve our purpose through:

- Individual therapeutic work through play with children suffering emotional and behavioural difficulties
- Supporting and working with families of children who are suffering emotional and behavioural difficulties
- Clinical supervision of students and qualified Play Therapists in line with their code of ethics and governance
- Working with parents/carer together with their child to help improve their emotional literacy, communication and relationship

Toucan For Children CIO

TRUSTEES' ANNUAL REPORT



Toucan for Children improves children's mental health and wellbeing giving them the opportunity to:

- Reach their full potential, both academically and socially
- Improve peer and family relationships
- Improve behaviour
- Resolve their problems in their own way and at their own pace, thus enabling them to move into adulthood in a more positive and balanced way
- The organisation aims to provide optimum conditions for positive change to improve family relationships and break the cycle of negative family patterns.
- We offer advice and support to parents taking a holistic view in promoting the optimum conditions for change.
- We are committed to promoting an understanding of children's emotional needs and the impact on their future development, both within the family context and the wider context of a child's world – e.g. school, statutory services.

Beneficiaries of the service include:

- Children and their families through an improvement to children's mental health and subsequent family relationships
- Wider community through reduced antisocial behaviour
- Schools through less disruption in the class which affects peer learning
- Mental Health Service – as our work is preventative, thereby having the potential to reduce the demand on statutory mental health services

All our trustees have had regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENTS AND PERFORMANCE

This has been an exciting year for us, characterised by change, growth and development. At the beginning of this reporting year we had just been granted a National Lottery development grant, to employ a Charity Manager for 18 months. The grant also provided funding for us to commission a Strength Report which we commissioned at the beginning of 2023. That report has provided us with a comprehensive review of all aspects of our service and is helping to inform our forward planning and development as we review and update our Business Plan.

Our Charity Manager, Rachel Lane, was appointed in March this year and took up post at the end of May. Since she started Rachel has embraced the culture, values and work of Toucan and has effectively managed and developed her role, enabling Janice and Angie (the founders) to confidently step back as part of their retirement/succession plan. Angie and Janice remain as trustees and continue to provide clinical supervision to therapist and students to ensure clinical excellence.

As this reporting year started, we had just moved into newly refurbished rooms at our Gloucester City outreach service. Within the first few months of the year, despite an initial drop, referrals increased and we soon reached our capacity, seeing an average of 40 children a week (Monday – Friday) in Gloucester for Play Therapy. Referrals have also continued to rise at our main base in Mitcheldean where we are also now seeing an average of 40 children a week. Consequently, in total across our two sites we are seeing an average of 80 children a week for Play Therapy alongside which our waiting lists continue to increase.

We have had some staff changes this year. Our BSO left in July. We changed the BSO role to a Finance Officer role and appointed Beth, who took up post at the beginning of September. She has settled into her role and is certainly proving an asset to our team, working together with our Admin worker to provide us with sound business support.

We have continued to offer clinical placements to students. This year 8 of our students qualified. 2 left to start their own business in Worcester and 5 continue to work for us part time on a self-employed contract. We feel lucky to retain a professional and skilled staff team.

We have had 6 new students, enabling us to continue to be able to offer lower price therapy. All students are regularly supervised and clinically monitored to ensure we maintain our high standard of clinical work.

We remain committed to doing all we can to ensure that no child is denied the help they need because of financial constraints. The crisis in children's mental health is well documented, reports and latest figures giving evidence to the continuing rise in the number of children experiencing emotional difficulties. A recent NHS survey states 'One in five children and young people in England aged eight to 25 had a probable mental disorder in 2023, (November 2023). Despite this funding for therapy remains limited and difficult to access, alongside which, given the current economic climate has negatively affected more families this year, as a consequence the demand on our Therapy Fund has increased exponentially.

Toucan For Children CIO

TRUSTEES' ANNUAL REPORT



Unfortunately, our ability to increase our 'Therapy Fund' has been constrained by the increases in our core costs and consequent shortfall in our income and expenditure. We continue to seek grants and this year we have raised money for the Therapy Fund through fundraising activities, including this year running a tombola at Woolaston Memorial Hall Carnival and Show and being a nominated Charity at Breamfest, an annual fund-raising event in Bream

We understand that by improving family relationships we are optimising the chance of sustained positive change in mental health. Alongside offering support and advice for parents/carers we continue to offer Emotional Logic work and within our development plan we are hoping to develop some longer term family interventions, starting with CPRT (Child, Parent, Relationship Training).

Our board of Trustees has changed this year. Marcella Pierabella resigned this year as her term of office ended. We have been lucky enough this year to welcome Kate Swordy as Treasurer and Neil Brayshaw as Trustee.

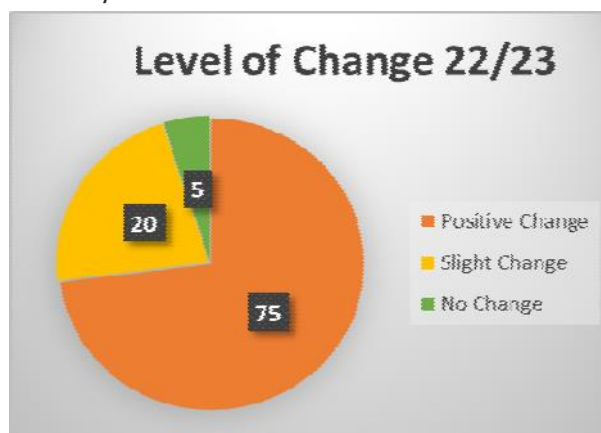
Have we achieved/met the aims and objectives set by the charity for the reporting period.

Our overall aims and objectives fundamentally remain the same each year along with our commitment to do all we can to extend our reach to children for who there is no available funding and where there is financial hardship within the family. If we are to promote prevention and early intervention, we need to ensure that no child is denied the help they need because of financial constraints.

Our specific objectives and aims for this reporting period centred on recruiting a Charity Manager and increasing our capacity to provide therapy to children experiencing mental health difficulties, particularly in our Gloucester service. We have achieved both these aims. Our Charity Manager has now been in post for 6 months and, as stated before, we have increased our capacity and now seeing on average a total of 80 children a week for Play Therapy.

We have also secured our support staff structure with the recruitment of a Financial Officer, who works closely with our Admin Assistant, both of whom are responsible to the Charity Manager. This has ensured that Toucan has firm business systems in place, clarified line management structure, thus securing our foundation for our future development

With our increased capacity we have maintained our positive level of change. The chart below demonstrates the positive outcomes we have achieved for the children this year and remains in line with the outcomes reported last year.



Level of change has been calculated from quantitative data (Goodmans SDQ completed at the beginning and end of therapy) together with feedback from parents, teachers and therapists.

FINANCIAL REVIEW

Review of the charity's financial position at the end of the period

It is our policy to maintain sufficient reserves to ensure the continuation of our therapeutic work with children, and ensure that children who have limited access to funds are not excluded.

As at the year end, the amount of unrestricted funds were 44% of total funds and 47% of liquid resources. The restricted funds are 56% of total funds and are to be spent on therapeutic work with children with limited funds.

We received £17k of donations during this reporting period. These donations are held in a separate account purely for the assistance of children who are in need of therapy but have limited or no funds. As at the year end, despite spending £24k on therapy, £16k remains in restricted funds.

Toucan For Children CIO

TRUSTEES' ANNUAL REPORT



Statement explaining the policy for holding reserves stating why they are held

It is the policy of the trustees to have unrestricted reserves on hand of not less than two months working expenditure. The average expenditure was £14k per month (£168k/12), and unrestricted funds were £51k at the year end. This means that unrestricted funds were the equivalent of over three months' expenditure, exceeding the trustees' policy.

FUNDING

Our main source of funding comes from payment for our therapeutic service, i.e. through the statutory sector e.g. pupil premium, Social Services and also from privately funded referrals. However, such funding is becoming more difficult to access and more families are finding themselves unable to privately fund therapy. We are becoming increasingly reliant on grant funding to maintain our service and the level of staff we require to ensure we remain efficient and professional. Our aim continues to be over the next year to seek grants to support our core costs. By doing this we would be able to reduce the cost of our sessions and more effectively use our 'therapy fund' and be able to offer free spaces in cases of severe financial hardship.

The principle risk to our service would be a reduction in referrals. Research and statistics clearly show the escalating need for therapeutic work for children, highlighting the growing problems and increasing incidents of children with mental health problems. The reduction in referrals would be caused by children's statutory funding being reduced and parents/carers not being able to fund therapy.

In order to minimise this risk our plan continues to be working within a strategy to raise awareness of the importance of meeting the emotional needs of children at a young age. We also plan to raise funds through fundraising and charitable grant applications. Raising money through grants is becoming increasingly important for us if we are to do what we can to address the crisis in children's mental health. Funding for children's therapy is becoming more restricted, particularly for preventative early intervention therapy. It is this preventative work that we are committed to developing, but can only do so if we can raise the money to fund and or subsidise sessions for this group of children who do not reach the threshold for any of the limited statutory funding available.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document used is the Model Constitution for a CIO – Foundation model

How is the charity constituted – CIO

All our trustees are expected to acquaint themselves with the responsibilities and duties of trustees as set out in the Charity Commissions 'The Essential Trustee' as well as our constitution. Also included in the induction for trustees is training on our policies and procedures (Safeguarding, Data Protection, Health and Safety, Equality and Diversity, Volunteer and Complaints).

Trustees are also offered guidance on the need for therapeutic work with children in order to have an understanding of the importance of our work and the fundamental values of Toucan for Children.

Subject to conditions set out in the constitution being met, two of the trustees, Mrs Watkins and Mrs Beard receive £500 per month in return for the supply of therapeutic services they will be providing over and above their normal trustee duties. The services which Mrs Watkins and Mrs Beard will be providing in return for this payment are necessary for the organisation to achieve its purpose.

Key personnel disclosure

Fully disclosed on page 1 "Reference and administrative details".

DECLARATIONS

The company has taken advantage of the small companies' exemption in preparing the report above and the financial statements. An Independent Examination has been performed and the examiners report included.

The trustees declare that they have approved the above trustees' report (including directors' report) on 19th December 2023 and it is signed on behalf of the board of trustees by:

Signatures

.....

.....

Full name(s)

Mrs Janice Watkins, Trustee

Mrs Angela Beard, Trustee

Toucan For Children CIO

TRUSTEES' RESPONSIBILITIES



The trustees (who are also the directors of Toucan for Children CIO for the purpose of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure for that period.

In preparing these financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charitable company on 19th December 2023 and signed on its behalf by:

Signatures:

Janice Watkins

Angela Beard

.....

.....

Full name(s)

Mrs Janice Watkins, Trustee

Mrs Angela Beard, Trustee

Toucan For Children CIO

Independent Examiner's Report

Independent examiner's report to the trustees on the accounts for the year ended 30 September 2023

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that neither an audit nor an independent examination is required for this year under section 144 of the Charities Act 2011 ("the Charities Act"). The charity's gross income did not exceed £250,000, but the trustees have requested the independent examination to satisfy funding body requirements and I/we are qualified to undertake the examination by being qualified members of the Association of Chartered Certified Accountants (ACCA) and the Institute of Financial Accountants (IFA).

It is our responsibility to:

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

Basis of independent examiner's statement

Independent examiner's statement

Our examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no material matters have come to my attention, 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 come across no 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.

Signed:



Date: 2nd February 2024

Jonathan Mills for and on behalf of Forest Phoenix Accountancy Ltd



Toucan For Children CIO

Statement of financial activities (SOFA) for the year ended 30th September 2023

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

		Unrestricted funds	Restricted funds	Total 30 September 2023
	Note	£	£	£
Income from:				
Donations and grants	3	-	88,761	88,761
Services provided		108,193	-	108,193
Total income		108,193	88,761	196,954
Expenditure on:				
Raising funds and providing therapy to children	4	(95,545)	(72,875)	(168,420)
Net movement in funds		12,648	15,886	28,534
Reconciliation of funds				
Total funds brought forward	11	47,419	61,702	109,121
Total Funds Carried Forward		60,067	77,588	137,655
		Unrestricted funds	Restricted funds	Total 30 September 2022
	Note	£	£	£
Income and Endowments from:				
Donations	3	-	90,414	90,414
Services provided		68,549	-	68,549
Total income		68,549	90,414	158,963
Expenditure on:				
Raising funds and providing therapy to children	4	(51,377)	(64,424)	(115,801)
Net movement in funds		17,172	25,990	43,162
Reconciliation of funds				
Total funds brought forward	11	30,247	35,712	65,959
Total Funds Carried Forward		47,419	61,702	109,121

No amount is in the financial statements for volunteer time in line with the SORP (FRS102).

Toucan For Children CIO

Statement of Financial Position (SOFP) as at 30th September 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible Assets	8	-	-
Current Assets			
Debtors	9	14,811	3,307
Cash at bank and in hand		128,615	107,119
		<u>143,426</u>	<u>110,426</u>
Creditors: Amounts falling due within one year	10	<u>(5,771)</u>	<u>(1,305)</u>
Net Current Assets		<u>137,655</u>	<u>109,121</u>
Net Assets		<u><u>137,655</u></u>	<u><u>109,121</u></u>
Funds of the charity:			
Restricted funds		77,588	61,702
Unrestricted funds		<u>60,067</u>	<u>47,419</u>
Total funds	12	<u><u>137,655</u></u>	<u><u>109,121</u></u>

The charity is entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements were approved by the trustees, authorised for issue on.....2023 and signed on their behalf by:

Janice Watkins

Mrs J Watkins, Trustee

Angela Beard

Mrs A Beard, Trustee

Toucan For Children CIO

Notes to the financial statements for the year ended 30th September 2023

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Unit 6/6E The Mews
Mitcheldean,
Gloucester
GL17 0DD

These financial statements were authorised for issue by the trustees on 3 November 2022

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Toucan For Children CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to not include a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Toucan For Children CIO

Notes to the financial statements for the year ended 30th September 2023

2 Accounting policies (continued)

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company 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 to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life of 4 years for office equipment.

Toucan For Children CIO

Notes to the financial statements for the year ended 30th September 2023

2 Accounting policies (continued)

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Toucan For Children CIO

Notes to the financial statements for the year ended 30th September 2023

2 Accounting policies (continued)

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Restricted funds	Total 30 September 2023	Total 30 September 2022
	£	£	£
Grants, including capital grants; Government grants	88,761	88,761	90,414
COVID grants	-	-	-
	<u>88,761</u>	<u>88,761</u>	<u>90,414</u>

4 Expenditure on raising funds

	Unrestricted funds	Restricted funds	Total 30 September 2023	Total 30 September 2022
	£	£	£	£
a) Costs of generating donations and legacies				
Fundraising and donation costs	-	4,935	4,935	2,692
b) Costs of trading activities				
Direct costs of therapeutic services	10,580	-	10,580	2,117
Membership subscriptions	1,106	-	1,106	1,158
Other support costs and overheads	71,859	57,360	129,219	76,753
	<u>83,545</u>	<u>57,360</u>	<u>140,905</u>	<u>80,028</u>
5 Trustees remuneration and expenses				
Mrs Janice Watkins	6,000	-	6,000	6,000
Mrs Angela Beard	6,000	-	6,000	6,000
	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>12,000</u>
Total direct costs and overheads (SOFA)	<u>95,545</u>	<u>72,875</u>	<u>168,420</u>	<u>100,695</u>

Toucan For Children CIO

Notes to the financial statements for the year ended 30th September 2023

6 Staff costs	2023	2022
	£	£
Wages and salaries	56,038	45,737
Social Security costs	-	-
Pensions Costs	1,322	1,119
	<u>57,360</u>	<u>46,856</u>

7 Taxation

As a registered charity Toucan for Children is exempt from corporation tax.

8 Tangible fixed assets

		Office Equipment
		£
Cost		1,818
Additions		-
Disposals		-
At 30 September 2023		<u>1,818</u>
Depreciation		1,818
Depreciation on disposals		-
Charge for the year		-
At 30 September 2023		<u>1,818</u>
Net book value	At 30 September 2023	<u><u>-</u></u>
Net book value	At 30 September 2022	<u><u>-</u></u>

9 Debtors

	2023	2022
	£	£
Trade debtors	<u>14,811</u>	<u>5,420</u>

10 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	5,771	1,000
Other taxation and social security	-	189
Accruals	-	-
	<u>5,771</u>	<u>1,189</u>

11 Pension and other schemes

Defined contribution pension scheme	<u>1,322</u>	<u>562</u>
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Toucan For Children CIO

Notes to the financial statements for the year ended 30th September 2023

12 Funds	Balance at 1 October 2022	Incoming resources	Resources expended	Balance at 30 September 2023
	£	£	£	£
Restricted funds	61,702	88,761	(72,875)	77,588
Unrestricted funds	<u>47,419</u>	<u>108,193</u>	<u>(95,545)</u>	<u>60,067</u>
Total funds	<u>109,121</u>	<u>196,954</u>	<u>(168,420)</u>	<u>137,655</u>
	Balance at 1 October 2021	Incoming resources	Resources expended	Balance at 30 September 2022
	£	£	£	£
Restricted funds	35,712	90,414	(64,424)	61,702
Unrestricted funds	<u>30,247</u>	<u>68,549</u>	<u>(51,377)</u>	<u>47,419</u>
Total funds	<u>65,959</u>	<u>158,963</u>	<u>(115,801)</u>	<u>109,121</u>

13 Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds at 30 September 2023 £
Tangible fixed assets	-	-	-
Current assets	77,588	65,838	143,426
Current liabilities	-	(5,771)	(5,771)
Total net assets	<u>77,588</u>	<u>60,067</u>	<u>137,655</u>
	Restricted funds £	Unrestricted funds £	Total funds at 30 September 2022 £
Tangible fixed assets	-	-	-
Current assets	61,702	48,724	110,426
Current liabilities	-	(1,305)	(1,305)
Total net assets	<u>61,702</u>	<u>47,419</u>	<u>109,121</u>

14 Analysis of cash flow and net funds

	Restricted funds £	Unrestricted funds £	Total £
Cash at bank and in hand as at 30 September 2022	61,702	45,417	107,119
Net cash flow	<u>15,886</u>	<u>5,610</u>	<u>21,496</u>
Cash at bank and in hand as at 30 September 2023	<u>77,588</u>	<u>51,027</u>	<u>128,615</u>

Toucan For Children CIO

Detailed Profit & Loss for the year ended 30 September 2023

	Unrestricted funds	Restricted funds	Total 30 September 2023	Total 30 September 2022
	£	£	£	£
Income				
Therapeutic Services: ASF Statutory funded	108,193	-	108,193	68,549
(R) Ringfenced/Restricted funds; SPENT	-	88,761	88,761	90,414
(R) Furlough & Covid Grants Received	-	-	-	-
Total income	108,193	88,761	196,954	158,963
Expenditure				
Fundraising costs	-	4,935	4,935	2,692
(R) Contracted play therapy; ONSITE	-	10,580	10,580	14,876
Salaries	-	56,038	56,038	45,737
Pensions Costs	-	1,322	1,322	1,119
SE Travel cost; ONSITE	3,200	-	3,200	-
Contracted play therapy; OUTREACH	28,553	-	28,553	5,778
SE Travel cost; OUTREACH	2,862	-	2,862	486
SE Outreach Admin	-	-	-	60
Emotional logic	273	-	273	800
Storage containers	301	-	301	167
Craft supplies	1,885	-	1,885	960
Leaving presents	36	-	36	3
Equipment for playrooms (onsite)	663	-	663	874
OUTREACH play therapy kits	-	-	-	181
Advertising & Marketing	2,637	-	2,637	669
Audit & Accountancy fees	2,334	-	2,334	2,048
Bank Fees	61	-	61	50
Cleaning Costs	477	-	477	1,529
Additional Cleaning & Hygiene Costs; COVID 19	-	-	-	13
Staff training	390	-	390	464
Room Hire	-	-	-	1,105
Depreciation Expense	-	-	-	376
Bad debt expense	-	-	-	85
Postage, Freight & Courier	107	-	107	145
General Expenses	504	-	504	431
Insurance	815	-	815	724
Light, Power, Heating	6,353	-	6,353	3,725
Printing & Stationery	768	-	768	938
IT Software and Consumables	1,710	-	1,710	1,658
Rent	27,250	-	27,250	12,796
Repairs & Maintenance	327	-	327	1,412
Trustees' Remuneration	12,000	-	12,000	12,000
Supervision of TfC team	210	-	210	340
Subscriptions	1,106	-	1,106	1,158
Telephone & Internet	723	-	723	572
Total expenditure	95,545	72,875	168,420	115,801
Net movement in funds	12,648	15,886	28,534	43,162
Reconciliation of funds				
Total funds brought forward	47,419	61,702	109,121	65,959
Total Funds Carried Forward	60,067	77,588	137,655	109,121
% of funds	44%	56%	100%	100%
% of cash	47%	60%		

Toucan For Children CIO

TOUCAN FOR CHILDREN CIO

England & Wales - Charity number 1169064

Accounts



Toucan For Children CIO

(A charitable incorporated organisation limited by guarantee)

Annual Report and Unaudited Financial Statements
for the year ended
30th September 2022

Company registration number: CE008728

Charity registration number: 1169064



Toucan For Children CIO



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Toucan For Children CIO



Reference and administrative details

Chairperson	Susan Coombs
Trustees	Janice Watkins Angela Beard Marie Watkins Susan Coombs Yvonne Taylor Katie Jane Booth (left 15 October 2021) Marcella Pierabella Kate Swordy (appointed 16 June 2022)
Secretary	Yvonne Taylor
Treasurer	Kate Swordy (appointed 16 June 2022)
Principal Office	Unit 6/6E The Mews Vantage Point Business Village Mitcheldean Gloucestershire GL17 0SL

The charity is incorporated in England

Company registration number	CE008728
Charity registration number	1169064

Accountants	Forest Phoenix Accountancy Ltd Units 21-23 Foxes Bridge Road Forest Vale Industrial Estate Cinderford Gloucestershire GL14 2PQ
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Toucan For Children CIO

TRUSTEES' ANNUAL REPORT

including Director's Report for the year to: 30th September 2022

Charity registration number: 1169064

Company registration number: CE008728



OBJECTIVES AND ACTIVITIES:

The objects of the CIO are:

- a) The advancement of health including mental health, particularly in relation to children
- b) The advancement of education of the public in relation to children's health with particular regard to behaviour, developmental and emotional issues

Toucan for Children is a charity which provides a play therapy service for children aged between 4 yrs and 13 yrs who live in rural and urban areas of Gloucestershire and surrounding areas. We work with children and young people who have suffered a wide range of trauma which has impacted on their mental health e.g. parental separation, bereavement, bullying, the impact of the pandemic, through to more entrenched developmental trauma associated with a history of abuse and neglect.

Trauma refers to the way that some events, and experiences, are so extreme that they overwhelm a child's ability to cope. The impact can have lasting consequences for the child or young person's development, including psychological, behavioural and emotional.

We have a commitment to developing awareness of early intervention to mitigate the risk of children reaching mental health crisis. By working with children's emotional problem at an early age we aim to prevent mental health crises in adolescence and, crucially, it improve family and wider community relationships.

There is a paucity of funding available for children's therapy and what little funding is available does not reach the forgotten group of children who are displaying early signs of emotional disturbance. We believe that no child should be refused the help they need because of financial hardship, to this end we are committed to raising funds to grow a therapy fund so that we can offer subsidised/free therapy.

We are proud to have a built a reputation of being an effective, professional and responsive service for children suffering emotional disturbance, CAMHS, GP's and paediatricians regularly suggest referral to us. We also receive referrals from parents who are concerned about their child's emotional wellbeing.

When a child is allocated to a therapist he consistency, security and trust within the therapeutic relationship is essential. Each session is 45 minutes, the child will see the same therapist in the same room at the same time each week. Progress is reviews at regular intervals with parents/carers, child and school where appropriate. We aim to continue therapy commensurate with the individual child's needs to ensure optimum conditions for sustainable change. We have found that the average number of sessions a child requires is 18, however some require significantly more than this. This is where our therapy fund is also needed as all to often what funding can be accessed is not commensurate with the child's needs. To embed positive change for the long term in families we also provide Emotional Logic. This is a short term piece of work that gives families the tools to improve communication and understanding of feelings and deal with any new issues effectively, improving family resilience.

Our main centre is in Mitcheldean and we now have an outreach service in the centre of Gloucester City. We have a team of qualified and student therapists as well as access to a pool of self-employed therapists, enabling our provision to flex in relation to available funding and demand.

We have a strong record of supporting the training of play therapist through our clinical placements and are currently proud that many of the play therapists currently working in Gloucestershire are "Toucan Babies" having undertaken their clinical hours with us.

We achieve our purpose through:

- Individual therapeutic work through play with children suffering emotional and behavioural difficulties
- Supporting and working with families of children who are suffering emotional and behavioural difficulties
- Clinical supervision of students and qualified Play Therapists in line with their code of ethics and governance
- Working with parents/carers together with their child to help improve their emotional literacy, communication and relationships

Toucan For Children CIO

TRUSTEES' ANNUAL REPORT



Toucan for Children improves children's mental health and wellbeing giving them the opportunity to:

- Reach their full potential, both academically and socially
- Improve peer and family relationships
- Improve behaviour
- Resolve their problems in their own way and at their own pace, thus enabling them to move into adulthood in a more positive and balanced way
- The organisation aims to provide optimum conditions for positive change to improve family relationships and break the cycle of negative family patterns.
- We offer advice and support to parents taking a holistic view in promoting the optimum conditions for change.
- We are committed to promoting an understanding of children's emotional needs and the impact on their future development, both within the family context and the wider context of a child's world – e.g. school, statutory services.

Beneficiaries of the service include:

- Children and their families through an improvement to children's mental health and subsequent family relationships
- Wider community through reduced antisocial behaviour
- Schools through less disruption in the class which affects peer learning
- Mental Health Service – as our work is preventative, thereby having the potential to reduce the demand on statutory mental health services

All our trustees have had regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENTS AND PERFORMANCE

This reporting year has seen us continue to work with the impact the pandemic has had on children's mental health. In February we carried out a survey with over 50 parents, teachers and care workers in the local area which highlights some of the effects that the pandemic has had on local children's mental health and wellbeing: 9 in 10 respondents said that Covid had had an effect on the mental health of children in their care, 62% said children in their care had increased behaviour problems, 58% said that their children were experiencing more worried and anxiety about the future, 47% said that the children were experiencing more nightmares or trouble sleeping. Half said that their children in their care were experiencing more low mood or depression, 68% said that children in their care were feeling more lonely. Two thirds said that they felt the child(ren) in their care would be more likely to benefit from therapeutic intervention (such as play therapy). We remain committed to doing all we can to ensure that no child is denied the help they need because of financial constraints. Consequently, if we are to limit the longer-term effect of the pandemic on children's mental health and reduce the risk of a crisis on top of a crisis in children's mental health it is increasingly important for us to continue to raise money for our 'Therapy Fund' and raise awareness of the importance of early intervention and prevention.

This reporting period we have continued to increase our capacity to meet the rising demand for our service. Particularly in Gloucester, where at the beginning of the year our outreach service operated 2 days a week and is now operating for four full days and we plan to increase this to five days in the coming months.

Across our two centres we are seeing on average 60 children/week for regular play therapy sessions. We have the capacity to increase this number over the next year.

This reporting year the missed sessions due to the rise in the omicron variant of covid earlier in the year, together with the rise in energy costs and the cost of general supplies and play materials have had a negative impact on our income. However, we have been able to secure a number of grants towards our core costs which has ensured the security of our service through this difficult economic time.

We continue to offer Emotional Logic work with children and their parent/carer. This is a short term intervention that provides a lifelong strategy by helping to turn life's setbacks and transitions into times of personal growth. During difficult times in relationships there are many transitions and losses, Emotional Logic can help people to understand these losses and their emotional responses. The method enables better communication within the family and therefore provides a support platform for all members of the family.

We continue to offer placements for students undertaking their Play Therapy qualifications with either PTUK (Play Therapy UK) or BAPT (British Association of Play Therapists) and who need a placement to carry out their required clinical hours. We are committed to providing good support to students promoting and encouraging good practice and development within the ethical framework of Play Therapy governing bodies. We have two qualified Clinical Supervisors to ensure that students receive good quality supervision in line with their needs and their governing body's requirements.

Toucan For Children CIO

TRUSTEES' ANNUAL REPORT

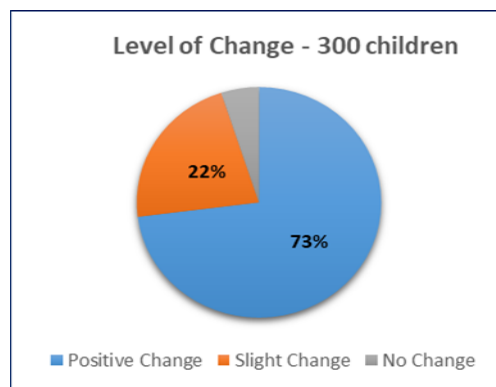


Have we achieved/met the aims and objectives set by the charity for the reporting period.

This year we have continued to work solidly within our aims and objectives. We have responded to the increased need for our service and have focussed on raising funds to ensure our reach extends to children for who there is no available funding and the family is struggling financially. This year we have continued to focus on raising funds to increase our ability to provide subsidised therapy for children in cases of financial hardship and to match fund in cases where the available funding falls short of being commensurate with the child's needs. The grants we have secured this year alongside helping towards our core costs have also enabled us to increase our 'Therapy Fund' and continue to work towards ensuring access to therapy is not dependent on ability to pay. The demand on our 'Therapy Fund' has increased recently as the impact of the current financial climate affects more families.

Concerns over the impact of the pandemic, increasing concern over children's mental health and decreasing available funds to provide children with the help they need, continues to give evidence to the rising importance of our charitable aims and objectives.

This chart demonstrates the positive outcomes we have achieved for the children who have attended play therapy with us during this reporting year.



Level of change has been calculated from quantitative data (Goodmans SDQ completed at the beginning and end of therapy) together with feedback from parents, teachers and therapists.

This reporting period we have continued to provide clinical placements for student Play Therapists and have increased our capacity for students. Some of our current students have now qualified and stayed with us to undertake paid work as self-employed therapists. This has enabled us to increase our capacity.

As stated before, we remain committed to doing all we can to ensure no child is prevented from receiving the help they need because of financial constraints. We have been successful during this year in securing two large grants and some smaller grants which has allowed us to increase our capacity to provide subsidised therapy.

We have achieved our aim of employing a part time administrative assistant to support the BSO and managers in the day to day running of our service. Over the next year we will continue to work towards our goal of securing a full time Centre Manager in line with our Development Plan.

FINANCIAL REVIEW

Review of the charity's financial position at the end of the period

It is our policy to maintain sufficient reserves to ensure the continuation of our therapeutic work with children, and ensure that children who have limited access to funds are not excluded.

As at the year end, the amount of unrestricted funds were 43% (2021: 46%) of total funds and 42% (2021: 50%) of liquid resources. The restricted funds are 57% (2021: 54%) of total funds and are to be spent on therapeutic work with children with limited funds.

We received £2k of donations and £88k in grants during this reporting period. These grants and donations are held in a separate account for the assistance of children who are in need of therapy but have limited or no funds. As at the year end, despite spending £64k on therapy, £62k remains in restricted funds.

Statement explaining the policy for holding reserves stating why they are held

It is the policy of the trustees to have unrestricted reserves on hand of not less than two months working expenditure. The average expenditure was £10k per month (£116k/12), and unrestricted funds were £45k at the year end. This means that unrestricted funds were the equivalent of three months' expenditure, exceeding the trustees' policy.

Toucan For Children CIO

TRUSTEES' ANNUAL REPORT



FUNDING

Our main source of funding comes from payment for our therapeutic service, i.e. through the statutory sector e.g. pupil premium, Social Services and also from privately funded referrals. However, such funding is becoming more difficult to access and more families are finding themselves unable to privately fund therapy.

Over the next year we aim to make applications for grants to support our core costs. By doing this we could reduce the cost of our sessions and more effectively use our 'therapy fund' to fund free spaces as opposed to subsidised spaces. This would make our service more accessible to those children who cannot access funding and those in financial hardship. The principle risk to our service would be a reduction in referrals. Research and statistics clearly show the escalating need for therapeutic work for children, highlighting the growing problems and increasing incidents of children with mental health problems. The reduction in referrals would be caused by children's statutory funding being reduced and parents/carers not being able to fund therapy.

In order to minimise this risk our plan is to work within a strategy to raise awareness of the importance of meeting the emotional needs of children at a young age. We also plan to raise funds through fundraising and charitable grant applications. Raising money through grants is becoming increasingly important for us if we are to do what we can to address the crisis in children's mental health. Funding for children's therapy is becoming more restricted, particularly for preventative early intervention therapy. It is this preventative work that we are committed to developing, but can only do so if we can raise the money to fund and or subsidise sessions for this group of children who do not reach the threshold for any of the limited statutory funding available.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document used is the Model Constitution for a CIO – Foundation model

How is the charity constituted – CIO

All our trustees are expected to acquaint themselves with the responsibilities and duties of trustees as set out in the Charity Commissions 'The Essential Trustee' as well as our constitution. Also included in the induction for trustees is training on our policies and procedures (Safeguarding, Data Protection, Health and Safety, Equality and Diversity, Volunteer and Complaints).

Trustees are also offered guidance on the need for therapeutic work with children in order to have an understanding of the importance of our work and the fundamental values of Toucan for Children.

Subject to conditions set out in the constitution being met, two of the trustees, Mrs Watkins and Mrs Beard receive £500 per month in return for the supply of therapeutic services they will be providing over and above their normal trustee duties. The services which Mrs Watkins and Mrs Beard will be providing in return for this payment are necessary for the organisation to achieve its purpose.

Key personnel disclosure

Fully disclosed on page 1 "Reference and administrative details".

DECLARATIONS

The company has taken advantage of the small companies' exemption in preparing the report above and the financial statements. An Independent Examination has been performed and the examiners report included.

The trustees declare that they have approved the above trustees' report (including directors' report) on 3 November 2022 and it is signed on behalf of the board of trustees by:

Signatures

.....

.....

Full name(s)

Mrs Janice Watkins, Trustee

Mrs Angela Beard, Trustee

Toucan For Children CIO

TRUSTEES' RESPONSIBILITIES



The trustees (who are also the directors of Toucan for Children CIO for the purpose of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure for that period.

In preparing these financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charitable company on 3 November 2022 and signed on its behalf by:

Signatures:

Janice Watkins

Angela Beard

.....

.....

Full name(s)

Mrs Janice Watkins, Trustee

Mrs Angela Beard, Trustee

Toucan For Children CIO

Independent Examiner's Report

Independent examiner's report to the trustees on the accounts for the year ended 30 September 2022

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that neither an audit nor an independent examination is required for this year under section 144 of the Charities Act 2011 ("the Charities Act"). The charity's gross income did not exceed £250,000, but the trustees have requested the independent examination to satisfy funding body requirements and I/we are qualified to undertake the examination by being qualified members of the Association of Chartered Certified Accountants (ACCA) and the Institute of Financial Accountants (IFA).

It is our responsibility to:

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

Basis of independent examiner's statement

Independent examiner's statement

Our examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no material matters have come to my attention, 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 come across no 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.

Signed:



23 October 2022

Jonathan Mills for and on behalf of Forest Phoenix Accountancy Ltd



Toucan For Children CIO

Statement of financial activities (SOFA) for the year ended 30th September 2022

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

		Unrestricted funds	Restricted funds	Total 30 September 2022
	Note	£	£	£
Income from:				
Donations and grants	3	-	90,414	90,414
Services provided		68,549	-	68,549
Total income		68,549	90,414	158,963
Expenditure on:				
Raising funds and providing therapy to children	4	(51,377)	(64,424)	(115,801)
Net movement in funds		17,172	25,990	43,162
Reconciliation of funds				
Total funds brought forward	11	30,247	35,712	65,959
Total Funds Carried Forward		47,419	61,702	109,121

		Unrestricted funds	Restricted funds	Total 30 September 2021
	Note	£	£	£
Income and Endowments from:				
Donations	3	-	34,897	34,897
COVID grants		-	6,867	6,867
Services provided		67,578	-	67,578
Total income		67,578	41,764	109,342
Expenditure on:				
Raising funds and providing therapy to children	4	(62,293)	(38,402)	(100,695)
Net movement in funds		5,285	3,362	8,647
Reconciliation of funds				
Total funds brought forward	11	24,962	32,350	57,312
Total Funds Carried Forward		30,247	35,712	65,959

No amount is in the financial statements for volunteer time in line with the SORP (FRS102).

Toucan For Children CIO

Statement of Financial Position (SOFP) as at 30th September 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible Assets	8	-	376
Current Assets			
Debtors	9	3,307	5,420
Cash at bank and in hand		107,119	61,352
		<u>110,426</u>	<u>66,772</u>
Creditors: Amounts falling due within one year	10	(1,305)	(1,189)
Net Current Assets		<u>109,121</u>	<u>65,583</u>
Net Assets		<u><u>109,121</u></u>	<u><u>65,959</u></u>
Funds of the charity:			
Restricted funds		61,702	35,712
Unrestricted funds		<u>47,419</u>	<u>30,247</u>
Total funds	12	<u><u>109,121</u></u>	<u><u>65,959</u></u>

For the financial year ending 30 September 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements were approved by the trustees, authorised for issue on 3 November 2022 and signed on their behalf by:

Janice Watkins

Mrs J Watkins, Trustee

Angela Beard

Mrs A Beard, Trustee

Toucan For Children CIO

Notes to the financial statements for the year ended 30th September 2022

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Unit 6/6E The Mews
Mitcheldean,
Gloucester
GL17 0DD

These financial statements were authorised for issue by the trustees on 3 November 2022

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Toucan For Children CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to not include a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Toucan For Children CIO

Notes to the financial statements for the year ended 30th September 2022

2 Accounting policies (continued)

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company 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 to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life of 4 years for office equipment.

Toucan For Children CIO

Notes to the financial statements for the year ended 30th September 2022

2 Accounting policies (continued)

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Toucan For Children CIO

Notes to the financial statements for the year ended 30th September 2022

2 Accounting policies (continued)

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Restricted funds	Total 30 September 2022	Total 30 September 2021
	£	£	£
Grants, including capital grants; Government grants	90,414	90,414	34,897
COVID grants	-	-	6,867
	90,414	90,414	41,764

4 Expenditure on raising funds

	Unrestricted funds	Restricted funds	Total 30 September 2022	Total 30 September 2021
	£	£	£	£
a) Costs of generating donations and legacies				
Fundraising and donation costs	-	2,692	2,692	189
b) Costs of trading activities				
Direct costs of therapeutic services	2,117	-	2,117	25,422
Membership subscriptions	1,158	-	1,158	1,016
Other support costs and overheads	36,102	40,651	76,753	73,724
	39,377	40,651	80,028	100,162
5 Trustees remuneration and expenses				
Mrs Janice Watkins	6,000	-	6,000	267
Mrs Angela Beard	6,000	-	6,000	267
	12,000	-	12,000	533
Total direct costs and overheads (SOFA)	51,377	64,424	115,801	100,695

Toucan For Children CIO

Notes to the financial statements for the year ended 30th September 2022

6 Staff costs	2022	2021
	£	£
Wages and salaries	45,737	24,673
Social Security costs	-	-
Pensions Costs	1,119	562
	<u>46,856</u>	<u>25,235</u>

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Tangible fixed assets		Office Equipment
		£
Cost		1,818
Additions		-
Disposals		-
At 30 September 2022		<u>1,818</u>
Depreciation		1,442
Depreciation on disposals		-
Charge for the year		376
At 30 September 2022		<u>1,818</u>
Net book value	At 30 September 2022	<u>-</u>
Net book value	At 30 September 2021	<u>376</u>

9 Debtors	2022	2021
	£	£
Trade debtors	3,307	5,420
	<u>3,307</u>	<u>5,420</u>

10 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	1,305	1,000
Other taxation and social security	-	189
Pension contributions unpaid	-	-
Accruals	-	-
	<u>1,305</u>	<u>1,189</u>

11 Pension and other schemes		
Defined contribution pension scheme	1,119	562
	<u>1,119</u>	<u>562</u>

Toucan For Children CIO

Notes to the financial statements for the year ended 30th September 2022

12 Funds	Balance at 1 October 2021	Incoming resources	Resources expended	Balance at 30 September 2022
	£	£	£	£
Restricted funds	35,712	90,414	(64,424)	61,702
Unrestricted funds	30,247	68,549	(51,377)	47,419
Total funds	65,959	158,963	(115,801)	109,121

	Balance at 1 October 2020	Incoming resources	Resources expended	Balance at 30 September 2021
	£	£	£	£
Restricted funds	32,350	41,764	(38,402)	35,712
Unrestricted funds	24,962	67,578	(62,293)	30,247
Total funds	57,312	109,342	(100,695)	65,959

13 Analysis of net assets between funds

	Restricted funds	Unrestricted funds	Total funds at 30 September 2022
	£	£	£
Tangible fixed assets	-	-	-
Current assets	61,702	48,724	110,426
Current liabilities	-	(1,305)	(1,305)
Total net assets	61,702	47,419	109,121

	Restricted funds	Unrestricted funds	Total funds at 30 September 2021
	£	£	£
Tangible fixed assets	-	376	376
Current assets	35,712	31,060	66,772
Current liabilities	-	(1,189)	(1,189)
Total net assets	35,712	30,247	65,959

14 Analysis of cash flow and net funds

	Restricted funds	Unrestricted funds	Total
	£	£	£
Cash at bank and in hand as at 30 September 2021	35,712	25,640	61,352
Net cash flow	25,990	19,777	45,767
Cash at bank and in hand as at 30 September 2022	61,702	45,417	107,119

Toucan For Children CIO

Detailed Profit & Loss for the year ended 30 September 2022

	Unrestricted funds	Restricted funds	Total 30 September 2022	Total 30 September 2021
	£	£	£	£
Income				
Therapeutic Services: ASF Statutory funded	68,549	-	68,549	67,578
(R) Ringfenced/Restricted funds; SPENT	-	90,414	90,414	34,897
(R) Furlough & Covid Grants Received	-	-	-	6,867
Total income	68,549	90,414	158,963	109,342
Expenditure				
Fundraising costs	-	2,692	2,692	-
(R) Contracted play therapy; ONSITE	-	14,876	14,876	13,167
Salaries	-	45,737	45,737	24,673
Pensions Costs	-	1,119	1,119	562
Contracted play therapy; OUTREACH	5,778	-	5,778	12,255
SE Travel cost; OUTREACH	486	-	486	2,345
SE Outreach Admin	60	-	60	-
Emotional logic	800	-	800	2,850
Storage containers	167	-	167	738
Craft supplies	960	-	960	126
Leaving presents	3	-	3	87
Equipment for playrooms (onsite)	874	-	874	994
OUTREACH play therapy kits	181	-	181	591
Advertising & Marketing	669	-	669	522
Audit & Accountancy fees	2,048	-	2,048	3,763
Bank Fees	50	-	50	-
Cleaning Costs	1,529	-	1,529	1,371
Additional Cleaning & Hygiene Costs; COVID 19	13	-	13	1,150
Staff training	464	-	464	-
Room Hire	1,105	-	1,105	1,320
Depreciation Expense	376	-	376	542
Bad debt expense	- 85	-	85	420
Postage, Freight & Courier	145	-	145	171
General Expenses	431	-	431	343
Insurance	724	-	724	732
Light, Power, Heating	3,725	-	3,725	2,692
Printing & Stationery	938	-	938	533
IT Software and Consumables	1,658	-	1,658	2,783
Rent	12,796	-	12,796	11,506
Repairs & Maintenance	1,412	-	1,412	527
Trustees' Remuneration	12,000	-	12,000	12,000
Supervision of TfC team	340	-	340	290
Subscriptions	1,158	-	1,158	1,016
Telephone & Internet	572	-	572	572
Total expenditure	51,377	64,424	115,801	100,695
Net movement in funds	17,172	25,990	43,162	8,647
Reconciliation of funds				
Total funds brought forward	30,247	35,712	65,959	57,312
Total Funds Carried Forward	47,419	61,702	109,121	65,959
% of funds	43%	57%	100%	100%
% of cash	44%	58%		

TOUCAN FOR CHILDREN CIO

England & Wales - Charity number 1169064

Accounts



Toucan For Children CIO

(A charitable incorporated organisation limited by guarantee)

Annual Report and Unaudited Financial Statements

for the year ended

30th September 2021

Company registration number: CE008728

Charity registration number: 1169064



Toucan For Children CIO



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Toucan For Children CIO



Reference and administrative details

Chairperson Susan Coombs

Trustees Janice Watkins
Angela Beard
Marie Watkins
Susan Coombs
Yvonne Taylor
Katie Jane Booth
Marcella Pierabella

Secretary Yvonne Taylor

Principal Office Unit 6/6E The Mews
Vantage Point Business Village
Mitcheldean
Gloucestershire
GL17 0SL

The charity is incorporated in England

Company registration number CE008728

Charity registration number 1169064

Accountants Forest Phoenix Accountancy Ltd
Units 21-23 Foxes Bridge Road
Forest Vale Industrial Estate
Cinderford
Gloucestershire
GL14 2PQ



Toucan For Children CIO

TRUSTEES' ANNUAL REPORT



including Director's Report for the year to 30th September 2021

Charity registration number: 1169064

Company registration number: CE008728

OBJECTIVES AND ACTIVITIES:

The objects of the CIO are:

- a) The advancement of health including mental health, particularly in relation to children
- b) The advancement of education of the public in relation to children's health with particular regard to behaviour, developmental and emotional issues

We work with children aged between 4yrs and 13yrs, who are suffering the emotional consequences of having experienced trauma, from a single trauma e.g. parental separation, bereavement, bullying, the impact of the pandemic, through to more entrenched developmental trauma associated with a history of abuse and neglect.

Trauma refers to the way that some events, and experiences, are so extreme that they overwhelm a child's ability to cope. The impact can have lasting consequences for the child or young person's development, including psychological, behavioural and emotional.

The signs of emotional disturbance can be for example, low self-esteem, depression, anxiety, sleep and eating disorders, difficulty in regulating emotions, delayed development. The impact of trauma also results in the child, for example feeling unsafe, unable to concentrate and learn, unable to form positive relationships, alongside an inability to feel happy and have fun.

All of which if untreated at an early age will disadvantage a child, inhibiting their ability to develop the emotional, personal and practical skills necessary to have a strong self-belief and reach their full potential. Untreated childhood trauma increases the risk of developing serious mental health problems as the child moves into adolescence and adulthood.

We are committed to improving children's mental health to improve children's lives, believing no child should be denied the help they need because of financial constraints.

We achieve our purpose through:

- Individual therapeutic work through play with children suffering emotional and behavioural difficulties
- Supporting and working with families of children who are suffering emotional and behavioural difficulties
- Clinical supervision of students and qualified Play Therapists in line with their code of ethics and governance
- Working with parents/carer together with their child to help improve their emotional literacy, communication and relationship

Toucan for Children improves children's mental health and wellbeing thus giving them the opportunity to:

- Reach their full potential, both academically and socially
- Improve peer and family relationships
- Improve behaviour
- Resolve their problems in their own way and at their own pace, thus enabling them to move into adulthood in a more positive and balanced way
- The organisation aims to provide optimum conditions for positive change to improve family relationships and break the cycle of negative family patterns.
- We offer advice and support to parents taking a holistic view in promoting the optimum conditions for change.
- We are committed to promoting an understanding of children's emotional needs and the impact on their future development, both within the family context and the wider context of a child's world – e.g. school, statutory services.

All our trustees have had regard to the guidance issued by the Charity Commission on public benefit .

Toucan For Children CIO

TRUSTEES' ANNUAL REPORT



ACHIEVEMENTS AND PERFORMANCE

This reporting year has seen us all working through the difficulties of the pandemic. Throughout the year we have maintained our covid safe procedures (as set out in our previous report), alongside which, all our staff have been fully vaccinated.

We closed during January and February 2021 in line with the national lockdown. We have been able to remain open since then although towards the end of the reporting year covid cases were increasing and for the first time our therapists were affected and children's sessions cancelled due to infection. However, with diligence and a dedicated staff team we have maintained a safe, professional and responsive service throughout.

The crisis in children's mental health and lack of services prior to the pandemic is well documented. Recent reports and research evidence an unprecedented rise in mental health difficulties in children due to the pandemic. The current estimate is that as many as 1 in 5 children are affected. Our enquiry and referral rate gives evidence for this having increased month on month since September 20, 70% of which were not able to access funding and/or in financial hardship. Alongside this 75% reported that they felt the child's presenting emotional difficulties (e.g. anxiety, obsessive behaviours, dysregulation, depression, self-harm) had either shown a direct link to the pandemic or been exacerbated by the pandemic. The need for preventative work in children's mental health has always been important and is even more so now if we are to mitigate against a crisis on top of a crisis in children's mental health because of the impact of the pandemic on children's emotional wellbeing

Despite growing awareness of the link between unresolved adverse childhood experiences and mental health conditions in adults, funding and services available for children's therapy is extremely limited and generally only available when the child is in crisis. The paucity of both statutory provision and funding in children's mental health services leads to a growing number of families being forced to make private referrals to organisations such as ourselves. Consequently access to services has become dependent on ability to pay, discriminating against those children from financially disadvantaged backgrounds.

This year we have focussed on raising funds to increase our ability to provide subsidised therapy for children in cases of financial hardship and to match fund in cases where the available funding falls short of being commensurate with the child's needs. We have been successful in securing a number of grants and continue to work towards ensuring access to therapy is not dependent on ability to pay.

Throughout this reporting year we have seen an average of 45 children a week for individual therapy. This includes children at our centre in Mitcheldean and at our new outreach centre in Gloucester City. Providing an outreach service in Gloucester City was prompted by an increasing number of referrals from families in the city and who had difficulty in travelling to Mitcheldean. There was no Play Therapy service outside of the minority of schools who commissioned an in house therapist. We plan to develop this service during the next reporting year, we are currently operating two days a week but have provision to extend this to 5 days a week. With increased capacity comes increased administration. To this end we plan to appoint a part time admin assistant to work alongside our Business Support Officer early in the next reporting year.

Beneficiaries of the service include:

- Children and their families through an improvement to children's mental health and subsequent family relationships
- Wider community through reduced antisocial behaviour
- Schools through less disruption in the class which affects peer learning
- Mental Health Service – as our work is preventative, thereby having the potential to reduce the demand on statutory mental health services

Toucan For Children CIO

TRUSTEES' ANNUAL REPORT



We have continued to offer Emotional Logic work with children and their parent/carer. This is a short term intervention that provides a lifelong strategy by helping to turn life's setbacks and transitions into times of personal growth. During difficult times in relationships there are many transitions and losses, Emotional Logic can help people to understand these losses and their emotional responses. The method enables better communication within the family and therefore provides a support platform for all members of the family.

We continue to offer placements for students undertaking their Play Therapy qualifications with either PTUK (Play Therapy UK) or BAPT (British Association of Play Therapists) and who need a placement to carry out their required clinical hours. We are committed to providing good support to students promoting and encouraging good practice and development within the ethical framework of Play Therapy governing bodies.

Within our supported learning environment we also have two qualified Clinical Supervisors to ensure that students receive good quality supervision in line with their needs and their governing body's requirements.

Have we achieved/met the aims and objectives set by the charity for the reporting period.

This reporting period we have continued to provide clinical placements for student Play Therapists and have increased our capacity for students. Alongside this we have secured our staffing structure by moving away from a staff team made up of self-employed therapists. We have employed two part-time therapists, contracting self-employed therapists as and when needs demand.

As stated before we remain committed to doing all we can to ensure no child is prevented from receiving the help they need because of financial constraints. We have been successful during this year in securing a number of grants which has allowed us to increase our capacity to provide subsidised therapy.

Providing subsidised therapy remains fundamental to our aims and objectives, maximising our ability to work through early intervention and prevention alongside those children who are nearing or who have reached emotional crisis.

We have achieved our aim of employing two part time therapists and securing our Business Support Post. Our aim, as mentioned above, is now to employ a part time admin assistant. Over the next year we will work towards our next goal, in line with our Business Plan, which is to secure a full time Centre Manager.

FINANCIAL REVIEW

Review of the charity's financial position at the end of the period

It is our policy to maintain sufficient reserves to ensure the continuation of our therapeutic work with children, and ensure that children who have limited access to funds are not excluded.

As at the year end, the amount of unrestricted funds were 46% (2020: 44%) of total funds and 50% (2020: 45%) of liquid resources. The restricted funds are 54% (2020: 56%) of total funds and are to be spent on therapeutic work with children with limited funds.

We received £2k of donations and £26k in grants during this reporting period. These grants and donations are held in a separate account for the assistance of children who are in need of therapy but have limited or no funds. As at the year end, despite spending £38k on therapy, £35k remains in restricted funds.

Statement explaining the policy for holding reserves stating why they are held

It is the policy of the trustees to have unrestricted reserves on hand of not less than two months working expenditure. The average expenditure was £8k per month (£100k/12), and unrestricted funds were £31k at the year end. This means that unrestricted funds were the equivalent of three months' expenditure, exceeding the trustees' policy.

Toucan For Children CIO

TRUSTEES' ANNUAL REPORT



FUNDING

Our main source of funding comes from payment for our therapeutic service, i.e. through the statutory sector e.g. pupil premium, Social Services and also from privately funded referrals. However, such funding is becoming more difficult to access and more families are finding themselves unable to privately fund therapy.

Over the next year we aim to make applications for grants to support our core costs. By doing this we could reduce the cost of our sessions and more effectively use our 'therapy fund' to fund free spaces as opposed to subsidised spaces. This would make our service more accessible to those children who cannot access funding and those in financial hardship.

The principle risk to our service would be a reduction in referrals. Research and statistics clearly show the escalating need for therapeutic work for children, highlighting the growing problems and increasing incidents of children with mental health problems. The reduction in referrals would be caused by children's statutory funding being reduced and parents/carers not being able to fund therapy.

In order to minimise this risk our plan is to work within a strategy to raise awareness of the importance of meeting the emotional needs of children at a young age. We also plan to raise funds through fundraising and charitable grant applications. Raising money through grants is becoming increasingly important for us if we are to do what we can to address the crisis in children's mental health. Funding for children's therapy is becoming more restricted, particularly for preventative early intervention therapy. It is this preventative work that we are committed to developing, but can only do so if we can raise the money to fund and or subsidise sessions for this group of children who do not reach the threshold for any of the limited statutory funding available.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document used is the Model Constitution for a CIO – Foundation model

How is the charity constituted – CIO

All our trustees are expected to acquaint themselves with the responsibilities and duties of trustees as set out in the Charity Commissions 'The Essential Trustee' as well as our constitution. Also included in the induction for trustees is training on our policies and procedures (Safeguarding, Data Protection, Health and Safety, Equality and Diversity, Volunteer and Complaints).

Trustees are also offered guidance on the need for therapeutic work with children in order to have an understanding of the importance of our work and the fundamental values of Toucan for Children.

Subject to conditions set out in the constitution being met, two of the trustees, Mrs Watkins and Mrs Beard receive £500 per month in return for the supply of therapeutic services they will be providing over and above their normal trustee duties. The services which Mrs Watkins and Mrs Beard will be providing in return for this payment are necessary for the organisation to achieve its purpose.

Key personnel disclosure

Fully disclosed on page 1 "Reference and administrative details".

DECLARATIONS

The company has taken advantage of the small companies' exemption in preparing the report above and the financial statements. An Independent Examination has been performed and the examiners report included.

The trustees declare that they have approved the above trustees' report (including directors' report) on 14 December 2021 and it is signed on behalf of the board of trustees by:

Signatures

Full name(s)

.....
Mrs Janice Watkins, Trustee

.....
Mrs Angela Beard, Trustee

Toucan For Children CIO



TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Toucan for Children CIO for the purpose of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure for that period.

In preparing these financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charitable company on 14 December 2021 and signed on its behalf by:

Signatures:

Janice Watkins

Angela Beard

.....

.....

Full name(s)

Mrs Janice Watkins, Trustee

Mrs Angela Beard, Trustee

Toucan For Children CIO

Independent Examiner's Report

Independent examiner's report to the trustees on the accounts for the year ended 30 September 2021.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that neither an audit nor an independent examination is required for this year under section 144 of the Charities Act 2011 ("the Charities Act"). The charity's gross income did not exceed £250,000, but the trustees have requested the independent examination to satisfy funding body requirements and I/we are qualified to undertake the examination by being qualified members of the Association of Chartered Certified Accountants (ACCA) and the Institute of Financial Accountants (IFA).

It is our responsibility to:

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

Basis of independent examiner's statement

Independent examiner's statement

Our examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no material matters have come to my attention, 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 come across no 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.

Signed:



15 February 2022

Jonathan Mills for and on behalf of Forest Phoenix Accountancy Ltd



Toucan For Children CIO

Statement of financial activities (SOFA) for the year ended 30th September 2021

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

		Unrestricted funds	Restricted funds	Total 30 September 2021
	Note	£	£	£
Income from:				
Donations and grants	3	-	34,897	34,897
COVID grants		-	6,867	6,867
Services provided		67,578	-	67,578
Total income		67,578	41,764	109,342
Expenditure on:				
Raising funds and providing therapy to children	4	(62,293)	(38,402)	(100,695)
Net movement in funds		5,285	3,362	8,647
Reconciliation of funds				
Total funds brought forward	11	24,962	32,350	57,312
Total Funds Carried Forward		30,247	35,712	65,959
		Unrestricted funds	Restricted funds	Total 30 September 2020
	Note	£	£	£
Income and Endowments from:				
Donations	3	-	17,004	17,004
COVID grants		-	17,730	17,730
Services provided		53,376	-	53,376
Total income		53,376	34,734	88,110
Expenditure on:				
Raising funds and providing therapy to children	4	(48,948)	(19,446)	(68,394)
Net movement in funds		4,428	15,288	19,716
Reconciliation of funds				
Total funds brought forward	11	20,534	17,062	37,596
Total Funds Carried Forward		24,962	32,350	57,312

No amount is in the financial statements for volunteer time in line with the SORP (FRS102).

Toucan For Children CIO

Statement of Financial Position (SOFP) as at 30th September 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible Assets	8	376	918
Current Assets			
Debtors	9	5,420	7,350
Cash at bank and in hand		61,352	54,934
		<u>66,772</u>	<u>62,284</u>
Creditors: Amounts falling due within one year	10	(1,189)	(5,890)
Net Current Assets		<u>65,583</u>	<u>56,394</u>
Net Assets		<u><u>65,959</u></u>	<u><u>57,312</u></u>
Funds of the charity:			
Restricted funds		35,712	32,350
Unrestricted funds		<u>30,247</u>	<u>24,962</u>
Total funds	12	<u><u>65,959</u></u>	<u><u>57,312</u></u>

For the financial year ending 30 September 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements were approved by the trustees, authorised for issue on 14 December 2021 and signed on their behalf by:

Janice Watkins

Mrs J Watkins, Trustee

Angela Beard

Mrs A Beard, Trustee

Toucan For Children CIO

Notes to the financial statements for the year ended 30th September 2021

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Unit 6/6E The Mews
Mitcheldean,
Gloucester
GL17 0DD

These financial statements were authorised for issue by the trustees on 14 December 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Toucan For Children CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to not include a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Toucan For Children CIO

Notes to the financial statements for the year ended 30th September 2021

2 Accounting policies (continued)

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company 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 to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life of 4 years for office equipment.

Toucan For Children CIO

Notes to the financial statements for the year ended 30th September 2021

2 Accounting policies (continued)

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Toucan For Children CIO

Notes to the financial statements for the year ended 30th September 2021

2 Accounting policies (continued)

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Restricted funds	Total 30 September 2021	Total 30 September 2020
	£	£	£
Donations from individuals	34,897	34,897	17,004
Grants, including capital grants; Government grants	6,867	6,867	17,730
	<u>41,764</u>	<u>41,764</u>	<u>34,734</u>

4 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds	Restricted funds	Total 30 September 2021	Total 30 September 2020
	£	£	£	£
Fundraising and donation costs	-	189	189	189

b) Costs of trading activities

Direct costs of therapeutic services	12,255	13,167	25,422	24,560
Membership subscriptions	1,016	-	1,016	604
Other support costs and overheads	48,489	25,235	73,724	41,947
	<u>61,760</u>	<u>38,402</u>	<u>100,162</u>	<u>67,111</u>

5 Trustees remuneration and expenses

Mrs Janice Watkins	267	-	267	5,301
Mrs Angela Beard	267	-	267	5,301
	<u>533</u>	<u>-</u>	<u>533</u>	<u>10,601</u>

Mrs Janice Watkins received £109 (2019: £191) of expenses and Mrs Angela Beard received £60 (2019: £142). No other

Total direct costs and overheads (SOFA)	<u>62,293</u>	<u>38,402</u>	<u>100,695</u>	<u>68,394</u>
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Toucan For Children CIO

Notes to the financial statements for the year ended 30th September 2021

6 Staff costs	2021	2020
	£	£
Wages and salaries	24,673	13,814
Social Security costs	-	-
Pensions Costs	562	408
	<u>25,235</u>	<u>14,222</u>

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Tangible fixed assets

		Office Equipment
		£
Cost		1,818
Additions		-
Disposals		-
At 30 September 2021		<u>1,818</u>
Depreciation		900
Depreciation on disposals		-
Charge for the year		542
At 30 September 2021		<u>1,442</u>
Net book value	At 30 September 2021	<u>376</u>
Net book value	At 30 September 2020	<u>918</u>

9 Debtors

	2021	2020
	£	£
Trade debtors	<u>5,420</u>	<u>7,350</u>

10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	1,000	5,293
Other taxation and social security	189	95
Pension contributions unpaid	-	-
Accruals	-	400
	<u>1,189</u>	<u>5,890</u>

11 Pension and other schemes

Defined contribution pension scheme

Toucan For Children CIO

Notes to the financial statements for the year ended 30th September 2021

12 Funds	Balance at 1 October 2020	Incoming resources	Resources expended	Balance at 30 September 2021
	£	£	£	£
Restricted funds	32,350	41,764	(38,402)	35,712
Unrestricted funds	24,962	67,578	(62,293)	30,247
Total funds	57,312	109,342	(100,695)	65,959

	Balance at 1 October 2019	Incoming resources	Resources expended	Balance at 30 September 2020
	£	£	£	£
Restricted funds	17,062	34,734	(19,446)	32,350
Unrestricted funds	20,534	53,376	(48,948)	24,962
Total funds	37,596	88,110	(68,394)	57,312

13 Analysis of net assets between funds

	Restricted funds	Unrestricted funds	Total funds at 30 September 2020
	£	£	£
Tangible fixed assets	-	376	376
Current assets	35,712	31,060	66,772
Current liabilities	-	(1,189)	(1,189)
Total net assets	35,712	30,247	65,959

	Restricted funds	Unrestricted funds	Total funds at 30 September 2020
	£	£	£
Tangible fixed assets	-	918	918
Current assets	34,295	27,989	62,284
Current liabilities	-	(5,890)	(5,890)
Total net assets	34,295	23,017	57,312

14 Analysis of cash flow and net funds

	Restricted funds	Unrestricted funds	Total
	£	£	£
Cash at bank and in hand as at 30 September 2020	32,350	22,584	54,934
Net cash flow	3,362	3,056	6,418
Cash at bank and in hand as at 30 September 2021	35,712	25,640	61,352

Toucan For Children CIO

Detailed Statements of Financial Activities for the year ended 30th September 2021

	Unrestricted funds	Restricted funds	Total 30 September 2021	Total 30 September 2020
	£	£	£	£
Income				
Therapeutic Services: ASF Statutory fund	67,578	-	67,578	53,376
(R) Ringfenced/Restricted funds; SPENT	-	34,897	34,897	17,004
(R) Furlough & Covid Grants Received	-	6,867	6,867	17,730
Total income	67,578	41,764	109,342	88,110
Expenditure				
Fundraising costs	-	-	-	189
Contracted play therapy; ONSITE	-	13,167	13,167	8,586
Salaries	-	24,673	24,673	10,263
Pensions Costs	-	562	562	408
Contracted play therapy; ONSITE	12,255	-	12,255	7,668
SE Travel cost; ONSITE	2,345	-	2,345	3,324
Contracted play therapy; OUTREACH	2,850	-	2,850	2,350
SE Travel cost; OUTREACH	738	-	738	1,045
Emotional logic	126	-	126	1,055
Storage containers	87	-	87	208
Craft supplies	994	-	994	1,115
Leaving presents	-	-	-	-
Equipment for playrooms (onsite)	591	-	591	673
OUTREACH play therapy kits	-	-	-	9
Advertising & Marketing	522	-	522	254
Audit & Accountancy fees	3,763	-	3,763	1,144
Cleaning Costs	1,371	-	1,371	1,379
Additional Cleaning & Hygiene Costs; CO	1,150	-	1,150	-
Staff training	-	-	-	90
Room Hire	1,320	-	1,320	-
Depreciation Expense	542	-	542	542
Bad Debt Expense	420	-	420	-
Postage, Freight & Courier	171	-	171	155
General Expenses	343	-	343	130
Just Giving costs	54	-	54	54
Insurance	732	-	732	716
Light, Power, Heating	2,692	-	2,692	2,062
Printing & Stationery	533	-	533	430
IT Software and Consumables	2,783	-	2,783	878
Rent	11,506	-	11,506	11,709
Repairs & Maintenance	527	-	527	164
Trustees' Remuneration	12,000	-	12,000	10,601
Supervision of TfC team	290	-	290	160
Subscriptions	1,016	-	1,016	604
Telephone & Internet	572	-	572	429
Total expenditure	62,293	38,402	100,695	68,394
Net movement in funds	5,285	3,362	8,647	19,716
Reconciliation of funds				
Total funds brought forward	24,962	32,350	57,312	37,596
Total Funds Carried Forward	30,247	35,712	65,959	57,312
% of funds	46%	54%	100%	100%
% of cash	49%	58%		

TOUCAN FOR CHILDREN CIO

England & Wales - Charity number 1169064

Accounts



Toucan For Children CIO

(A charitable incorporated organisation limited by guarantee)

Annual Report and Unaudited Financial Statements

for the year ended

30th September 2020

Company registration number: CE008728

Charity registration number: 1169064





Toucan For Children CIO

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Toucan For Children CIO



Reference and administrative details

Chairperson Susan Coombs

Trustees Janice Watkins
Angela Beard
Marie Watkins
Susan Coombs
Yvonne Taylor
Katie Jane Booth
Marcella Pierabella

Secretary Yvonne Taylor

Principal Office Unit 6/6E The Mews
Vantage Point Business Village
Mitcheldean
Gloucestershire
GL17 0SL

The charity is incorporated in England

Company registration number CE008728

Charity registration number 1169064

Accountants Forest Phoenix Accountancy Ltd
Units 21-23 Foxes Bridge Road
Forest Vale Industrial Estate
Cinderford
Gloucestershire
GL14 2PQ



Toucan For Children CIO

TRUSTEES' ANNUAL REPORT



including Director's Report for the year to: 30th September 2020

Charity registration number: 1169064

Company registration number: CE008728

OBJECTIVES AND ACTIVITIES:

The objects of the CIO are:

- a) The advancement of health including mental health, particularly in relation to children
- b) The advancement of education of the public in relation to children's health with particular regard to behaviour, developmental and emotional issues

Toucan for Children is a Play Therapy Service for children between the ages of 4 yrs and 13yrs. Our aim is to improve children's mental health by reaching children who are experiencing emotional problems at an early age, to prevent mental health crisis as they reach adolescence, ensuring they receive the help they need when they need it and when they are at their most receptive to resolve the difficult emotional problems they have experienced.

Through their natural communication of play and the therapeutic relationship, children are enabled to find their own way to express and work through those emotions, experiences and feelings that are causing them difficulties. Play and Creative Arts therapy is an age-appropriate intervention that tailors itself to the individual need of each child.

We are a unique service because we are not selective and work with children who are suffering from the impact of a wide range of different trauma which could lead to longer term mental health problems.– from a single trauma e.g parental separation/bereavement to those children who have a history of abuse and neglect. Whatever trauma has been experienced we work with the negative impact of that experience on the individual child.

We achieve our purpose through:

- Individual therapeutic work through play with children suffering emotional and behavioural difficulties
- Supporting and working with families of children who are suffering emotional and behavioural difficulties
- Clinical supervision of students and qualified Play Therapists in line with their code of ethics and governance
- Working with parents/carer together with their child to help improve their emotional literacy, communication and relationship

Toucan for Children improves children's mental health and wellbeing thus giving them the opportunity to:

- Reach their full potential, both academically and socially
- Improve peer and family relationships
- Improve behaviour
- Resolve their problems in their own way and at their own pace, thus enabling them to move into adulthood in a more positive and balanced way
- The organisation aims to provide optimum conditions for positive change to improve family relationships and break the cycle of negative family patterns.
- We offer advice and support to parents taking a holistic view in promoting the optimum conditions for change.
- We are committed to promoting an understanding of children's emotional needs and the impact on their future development, both within the family context and the wider context of a child's world – e.g. school, statutory services.

All our trustees have had regard to the guidance issued by the Charity Commission on public benefit .

Toucan For Children CIO

TRUSTEES' ANNUAL REPORT



ACHIEVEMENTS AND PERFORMANCE

This reporting year has been difficult for all of us. The number of children we have seen this year is down on the previous year as we had to close between March and August due to the pandemic first lockdown.

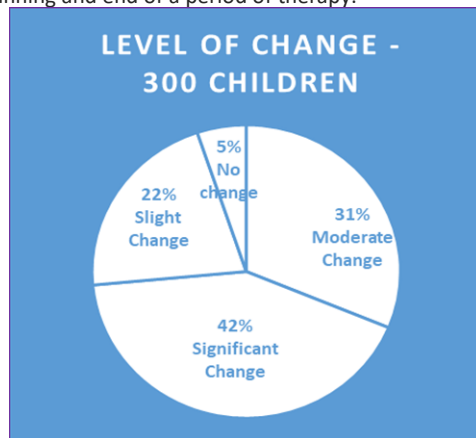
We were aware of the impact on children of having their therapy disrupted and during the lockdown our therapists stayed in contact with their clients offering remote support as appropriate/necessary.

In order to reopen in August 2020 we had to ensure that we were Covid safe, for example we deep cleaned the playrooms and offices, simplified the playrooms, removing equipment that could not be easily cleaned in between sessions (e.g soft toys) and also purchased extra equipment to ensure that every child had an individual box containing craft equipment and a sandtray. We instigated Covid safe procedures in line with government guidelines, ensuring we mitigated risk of transmission and infection as much as we could.

In February 2020 prior to the lockdown we were seeing 34 children a week. When we reopened in August 2020 all except two children returned to therapy. The two children who did not return had been near the end of their therapy in February and were reported to have made significant progress.

Throughout the lockdown we had continued to receive referrals and we therefore re-opened at full capacity with a waiting list. Early indications through the referrals are that the pandemic has impacted negatively on children's emotional wellbeing and the need for our service will increase if we are to prevent longer term mental health problems in children.

Despite our numbers being less this year our outcomes for children have remained consistently positive. The chart below shows analysis of the level of change in 300 children who attended Toucan for therapy. The level of change has been calculated by considering the feedback/observations from parents, carers, children and school, the clinical assessment of the therapist together with the quantitative data from Goodmans Strength and Difficulty questionnaires completed by the parent/carer and school at the beginning and end of a period of therapy.



Where a child has not made significant progress, i.e. moderate, slight or no change, a common factor is lack of funding whereby they have had to end their therapy before they are ready. We remain committed to fundraising not only to ensure children who are not eligible for funding are able to access the help they need, particularly in cases of financial hardship but also to top up funding where necessary to ensure the length of therapy is commensurate with a child's needs.

Beneficiaries of the service include:

- Children and their families through an improvement to children's mental health and subsequent family relationships
- Wider community through reduced antisocial behaviour
- Schools through less disruption in the class which affects peer learning
- Mental Health Service – as our work is preventative, thereby having the potential to reduce the demand on statutory mental health services

Toucan For Children CIO

TRUSTEES' ANNUAL REPORT



We have continued to offer Emotional Logic work with children and their parent/carer. This is a short term intervention that provides a lifelong strategy by helping to turn life's setbacks and transitions into times of personal growth. During difficult times in relationships there are many transitions and losses, Emotional Logic can help people to understand these losses and their emotional responses. The method enables better communication within the family and therefore provides a support platform for all members of the family.

We had hoped to run an Emotional Logic Pilot Project over this reporting year to measure need and outcomes. However, due to the pandemic this has not been possible. Whilst there has been some work carried out remotely this year the project will by necessity be extended into next year.

We continue to offer placements for students undertaking their Play Therapy qualifications with either PTUK (Play Therapy UK) or BAPT (British Association of Play Therapists) and who need a placement to carry out their required clinical hours. We are committed to providing good support to students promoting and encouraging good practice and development within the ethical framework of Play Therapy governing bodies.

Within our supported learning environment we also have two qualified Clinical Supervisors to ensure that students receive good quality supervision in line with their needs and their governing body's requirements.

Have we achieved/met the aims and objectives set by the charity for the reporting period.

As mentioned before the pandemic has impacted on our service this year, not least because we have only been operational for 8 months in this reporting year. We have also had extra work and responsibilities to ensure our service is as Covid safe as possible. However, despite this we have continued to achieve and meet our aims and objectives not least because of the commitment and dedication of all our self-employed therapists.

Our aim has always been to raise funds to support the work of Toucan and to ensure our growth is built on a firm foundation. Due to the impact of the pandemic our fundraising activities have been curtailed, as has our ability to raise awareness and present our service to local groups and schools.

We continue to be committed to maintaining a 'therapy Fund', to extend children's therapy in line with their needs where there is limited funding available alongside being able to offer subsidised therapy sessions to those children whose behaviour is indicating emotional/mental health difficulties but who cannot access any funding.

Our ongoing plans continue to include over the next year undertaking fundraising activities and looking at available charitable grants to enable us to raise more funds in order to develop our charitable aims and reach more children.

FINANCIAL REVIEW

Review of the charity's financial position at the end of the period

It is our policy to maintain sufficient reserves to ensure the continuation of our therapeutic work with children, and ensure that children who have limited access to funds are not excluded.

As at the year end, the amount of unrestricted funds were 44% of total funds and 45% of liquid resources. The restricted funds are 56% of total funds and are to be spent on therapeutic work with children with limited funds.

We received £20k of donations during this reporting period. These donations are held in a separate account purely for the assistance of children who are in need of therapy but have limited or no funds. As at the year end, despite spending £23k on therapy, £32k remains in restricted funds.

Statement explaining the policy for holding reserves stating why they are held

It is the policy of the trustees to have unrestricted reserves on hand of not less than two months working expenditure. The average expenditure was £6k per month (£72k/12), and unrestricted funds were £25k at the year end. This means that unrestricted funds were the equivalent of four months' expenditure, exceeding the trustees' policy.

Toucan For Children CIO

TRUSTEES' ANNUAL REPORT



FUNDING

Our main source of funding comes from payment for our therapeutic service, i.e. through the statutory sector e.g. pupil premium, Social Services and also from privately funded referrals. We have only been operational for 8 months of this year and this has put an inevitable strain on our finances. However, we have been helped by grants (Local Council, Gloucester Community Foundation and Lottery) as well as our landlord giving us a rent holiday. This has been invaluable in helping towards the extra cost of equipment needed to re-open in August and the ongoing extra costs of, for example cleaning materials and PPE. This funding has also supported our core costs as we work to rebuild our Business Bank account back to a 3 month operating level.

As mentioned before our fundraising activities have been curtailed this year, however we have received some donations through Just Giving.

Over the next year we aim to make applications for grants to support our core costs. By doing this we could reduce the cost of our sessions and more effectively use our 'therapy fund' to fund free spaces as opposed to subsidised spaces. This would make our service more accessible to those children who cannot access funding and those in financial hardship.

As reported in the previous year we also aim to raise funds to develop our business structure in line with our 3 year strategic business plan. This includes securing the Business Support Post, employing 2 part time therapists and a full time Centre Manager.

The principle risk to our service would be a reduction in referrals. Research and statistics clearly show the escalating need for therapeutic work for children, highlighting the growing problems and increasing incidents of children with mental health problems. The reduction in referrals would be caused by children's statutory funding being reduced and parents/carers not being able to fund therapy.

In order to minimise this risk our plan is to work within a strategy to raise awareness of the importance of meeting the emotional needs of children at a young age. We also plan to raise funds through fundraising and charitable grant applications. Raising money through grants is becoming increasingly important for us if we are to do what we can to address the crisis in children's mental health. Funding for children's therapy is becoming more restricted, particularly for preventative early intervention therapy. It is this preventative work that we are committed to developing, but can only do so if we can raise the money to fund and or subsidise sessions for this group of children who do not reach the threshold for any of the limited statutory funding available.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document used is the Model Constitution for a CIO – Foundation model

How is the charity constituted – CIO

All our trustees are expected to acquaint themselves with the responsibilities and duties of trustees as set out in the Charity Commissions 'The Essential Trustee' as well as our constitution. Also included in the induction for trustees is training on our policies and procedures (Safeguarding, Data Protection, Health and Safety, Equality and Diversity, Volunteer and Complaints).

Trustees are also offered guidance on the need for therapeutic work with children in order to have an understanding of the importance of our work and the fundamental values of Toucan for Children.

Subject to conditions set out in the constitution being met, two of the trustees, Mrs Watkins and Mrs Beard receive £500 per month in return for the supply of therapeutic services they will be providing over and above their normal trustee duties. The services which Mrs Watkins and Mrs Beard will be providing in return for this payment are necessary for the organisation to achieve its purpose.

Key personnel disclosure

Fully disclosed on page 1 "Reference and administrative details".

DECLARATIONS

The company has taken advantage of the small companies' exemption in preparing the report above and the financial statements. An Independent Examination has been performed and the examiners report included.

The trustees declare that they have approved the above trustees' report (including directors' report) on 10th June 2020 and it is signed on behalf of the board of trustees by:

Signatures

Full name(s)

.....
Mrs Janice Watkins, Trustee

.....
Mrs Angela Beard, Trustee

Toucan For Children CIO



TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Toucan for Children CIO for the purpose of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure for that period.

In preparing these financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charitable company on 20th April 2021 and signed on its behalf by:

Signatures:

Janice Watkins

Angela Beard

.....

.....

Full name(s)

Mrs Janice Watkins, Trustee

Mrs Angela Beard, Trustee

Toucan For Children CIO

Independent Examiner's Report

Independent examiner's report to the trustees on the accounts for the year ended 30 September 2020.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that neither an audit nor an independent examination is required for this year under section 144 of the Charities Act 2011 ("the Charities Act"). The charity's gross income did not exceed £250,000, but the trustees have requested the independent examination to satisfy funding body requirements and I/we are qualified to undertake the examination by being qualified members of the Association of Chartered Certified Accountants (ACCA) and the Institute of Financial Accountants (IFA).

It is our responsibility to:

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

Basis of independent examiner's statement

Independent examiner's statement

Our examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no material matters have come to my attention, 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 come across no 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.

Signed:



20th April 2021

Jonathan Mills FCCA FFA FIPA MEd FHEA
for and on behalf of Field's Professional Advisers Ltd
a sister company of Forest Phoenix Accountancy Ltd



Toucan For Children CIO

Statement of financial activities (SOFA) for the year ended 30th September 2020

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

		Unrestricted funds	Restricted funds	Total 30 September 2020
	Note	£	£	£
Income and Endowments from:				
Donations and legacies	3	-	17,004	17,004
Grants		-	17,730	17,730
Services provided		53,376	-	53,376
Total income		<u>53,376</u>	<u>34,734</u>	<u>88,110</u>
Expenditure on:				
Raising funds and providing therapy to children	4	(48,948)	(19,446)	(68,394)
Net movement in funds		4,428	15,288	19,716
Reconciliation of funds				
Total funds brought forward	11	20,534	17,062	37,596
Total Funds Carried Forward		<u><u>24,962</u></u>	<u><u>32,350</u></u>	<u><u>57,312</u></u>
		Unrestricted funds	Restricted funds	Total 30 September 2019
	Note	£	£	£
Income and Endowments from:				
Donations and legacies	3	-	24,195	24,195
Services provided		72,033	-	72,033
Total income		<u>72,033</u>	<u>24,195</u>	<u>96,228</u>
Expenditure on:				
Raising funds	4	(57,892)	(30,463)	(88,355)
Net movement in funds		14,141	(6,268)	7,873
Reconciliation of funds				
Total funds brought forward	11	6,393	23,330	29,723
Total Funds Carried Forward		<u><u>20,534</u></u>	<u><u>17,062</u></u>	<u><u>37,596</u></u>

No amount is in the financial statements for volunteer time in line with the SORP (FRS102).

Toucan For Children CIO

Statement of Financial Position (SOFP) as at 30th September 2019

	Note	2020 £	2019 £
Fixed Assets			
Tangible Assets	8	918	1,460
Current Assets			
Debtors	9	7,350	3,720
Cash at bank and in hand		54,934	35,432
		<u>62,284</u>	<u>39,152</u>
Creditors: Amounts falling due within one year	10	(5,890)	(3,015)
Net Current Assets		<u>56,394</u>	<u>36,137</u>
Net Assets		<u><u>57,312</u></u>	<u><u>37,596</u></u>
Funds of the charity:			
Restricted funds		32,350	17,062
Unrestricted funds		24,962	20,534
		<u>57,312</u>	<u>37,596</u>
Total funds	12	<u><u>57,312</u></u>	<u><u>37,596</u></u>

For the financial year ending 30 September 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year
- The directors acknowledge their responsibilities for complying with the

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

The financial statements were approved by the trustees, and authorised for issue on 20 April 2021 and signed on their behalf by:

Janice Watkins

Mrs J Watkins, Trustee

Angela Beard

Mrs A Beard, Trustee

Toucan For Children CIO

Notes to the financial statements for the year ended 30th September 2020

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Unit 6/6E The Mews
Mitcheldean,
Gloucester
GL17 0DD

These financial statements were authorised for issue by the trustees on 20 April 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Toucan For Children CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to not include a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Toucan For Children CIO

Notes to the financial statements for the year ended 30th September 2020

2 Accounting policies (continued)

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company 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 to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life of 4 years for office equipment.

Toucan For Children CIO

Notes to the financial statements for the year ended 30th September 2020

2 Accounting policies (continued)

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Toucan For Children CIO

Notes to the financial statements for the year ended 30th September 2020

2 Accounting policies (continued)

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Restricted funds	Total 30 September 2020	Total 30 September 2019
	£	£	£
Donations from individuals	17,004	17,004	24,195
Grants, including capital grants; Government grants	17,730	17,730	-
	34,734	34,734	24,195

4 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds	Restricted funds	Total 30 September 2020	Total 30 September 2019
	£	£	£	£
Fundraising and donation costs	-	189	189	498

b) Costs of trading activities

Direct costs of therapeutic services	10,018	14,542	24,560	24,560
Membership subscriptions	604	-	604	604
Other support costs and overheads	27,725	14,222	41,947	41,947
	38,347	28,764	67,111	67,111

5 Trustees remuneration and expenses

Mrs Janice Watkins	5,301	-	5,301	3,791
Mrs Angela Beard	5,301	-	5,301	3,742
	10,601	-	10,601	7,533

Mrs Janice Watkins received £109 (2019: £191) of expenses and Mrs Angela Beard received £60 (2019: £142). No other trustees received any remuneration or expenses.

Total direct costs and overheads (SOFA)	48,948	19,446	68,394	75,142
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Toucan For Children CIO

Notes to the financial statements for the year ended 30th September 2020

6 Staff costs	2020	2019
	£	£
Wages and salaries	13,814	14,720
Social Security costs	-	-
Pensions Costs	408	316
	<u>14,222</u>	<u>15,036</u>

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Tangible fixed assets

	Office Equipment	Total
	£	£
Cost	2,168	2,168
Additions	-	-
At 30 September 2020	<u>2,168</u>	<u>2,168</u>
Depreciation	708	708
Charge for the year	542	542
At 30 September 2020	<u>1,250</u>	<u>1,250</u>
Net book value At 30 September 2020	<u>918</u>	<u>918</u>
Net book value At 30 September 2019	<u>1,460</u>	<u>1,460</u>

9 Debtors

	2020	2019
	£	£
Trade debtors	<u>7,350</u>	<u>3,720</u>

10 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	5,293	1,050
Other taxation and social security	95	151
Trustees current accounts	-	1,414
Pension contributions unpaid	-	-
Accruals	400	400
	<u>5,890</u>	<u>3,015</u>

11 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £408 (2019: £316; 2018: £128).

Toucan For Children CIO

Notes to the financial statements for the year ended 30th September 2020

12 Funds	Balance at 1 October 2019	Incoming resources	Resources expended	Balance at 30 September 2020
	£	£	£	£
Restricted funds	17,062	34,734	(19,446)	32,350
Unrestricted funds	20,534	53,376	(48,948)	24,962
Total funds	37,596	88,110	(68,394)	57,312

	Balance at 1 October 2018	Incoming resources	Resources expended	Balance at 30 September 2019
	£	£	£	£
Restricted funds	23,330	24,195	(30,463)	17,062
Unrestricted funds	6,393	72,033	(57,892)	20,534
Total funds	29,723	96,228	(88,355)	37,596

13 Analysis of net assets between funds

	Restricted funds	Unrestricted funds	Total funds at 30 September
	£	£	£
Tangible fixed assets	-	918	918
Current assets	32,350	29,934	62,284
Current liabilities	-	(5,890)	(5,890)
Total net assets	32,350	24,962	57,312

	Restricted funds	Unrestricted funds	Total funds at 30 September 2019
	£	£	£
Tangible fixed assets	-	1,460	1,460
Current assets	17,062	22,090	39,152
Current liabilities	-	(3,015)	(3,015)
Total net assets	17,062	20,534	37,596

14 Analysis of cash flow and net funds

	Restricted funds	Unrestricted funds	Total
	£	£	£
Cash at bank and in hand as at 30 September 2018	17,062	18,370	35,432
Net cash flow	15,288	4,214	19,502
Cash at bank and in hand as at 30 September 2019	32,350	22,584	54,934

Toucan For Children CIO

Detailed Statements of Financial Activities for the year ended 30th September 2019

	Unrestricted funds	Restricted funds	Total 30 September 2020	Total 30 September 2019
	£	£	£	£
Income				
Outreach Therapeutic Services	53,376	-	53,376	72,034
Ringfenced/Restricted funds; SPENT	-	16,949	16,949	24,114
COVID grants spent	-	17,730	17,730	-
In house fundraising	-	55	55	81
Total income	53,376	34,734	88,110	96,229
Expenditure				
Fundraising costs	-	189	189	282
Contracted play therapy; ONSITE	-	8,586	8,586	15,144
Salaries	-	10,263	10,263	14,720
Pensions Costs	-	408	408	316
SE Travel cost; ONSITE	3,324	-	3,324	1,221
Contracted play therapy; OUTREACH	10,018	-	10,018	18,573
SE Travel cost; OUTREACH	1,045	-	1,045	1,901
Emotional logic	1,055	-	1,055	2,343
Storage containers	208	-	208	205
Craft supplies	1,115	-	1,115	1,127
Leaving presents	-	-	-	53
Equipment for playrooms (onsite)	673	-	673	1,211
OUTREACH play therapy kits	9	-	9	20
Therapeutic books	-	-	-	31
Cleaning Costs	1,379	-	1,379	1,208
PayPal Fees	-	-	-	4
Just Giving costs	54	-	54	216
Sundry Expenses	-	-	-	36
Advertising & Marketing	254	-	254	897
Audit & Accountancy fees	1,144	-	1,144	1,214
Staff training	90	-	90	188
Postage, Freight & Courier	155	-	155	286
General Expenses	130	-	130	372
Insurance	716	-	716	703
Light, Power, Heating	2,062	-	2,062	2,504
Printing & Stationery	430	-	430	485
IT Software and Consumables	878	-	878	1,024
Rent	11,709	-	11,709	11,506
Repairs & Maintenance	164	-	164	228
Trustees' Remuneration	10,601	-	10,601	7,533
Supervision of TfC team	160	-	160	605
Subscriptions	604	-	604	1,054
Telephone & Internet	429	-	429	607
Depreciation expense	542	-	542	542
Total expenditure	48,948	19,446	68,394	88,355
Net movement in funds	4,428	15,288	19,716	7,873
Reconciliation of funds				
Total funds brought forward	20,534	17,062	37,596	29,723
Total Funds Carried Forward	24,962	32,350	57,312	37,596
% of funds	44%	56%	100%	100%
% of cash	45%	59%		