



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/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.

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.

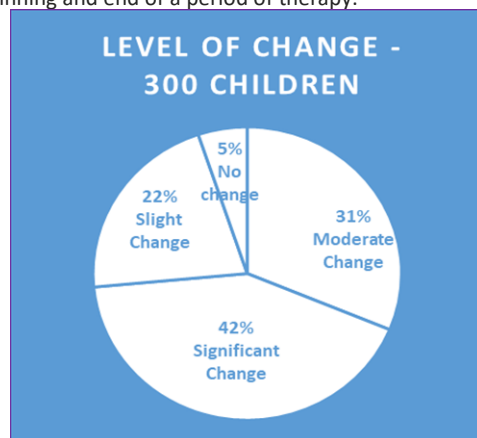
We were aware of the impact on children of having their therapy disrupted and during the lockdown our therapists stayed in contact with their clients offering remote support as appropriate/necessary.

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		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

		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		72,033	24,195	96,228
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		20,534	17,062	37,596

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	<u>(5,890)</u>	<u>(3,015)</u>
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		<u>24,962</u>	<u>20,534</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%		