



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/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 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	<u>(1,189)</u>	<u>(5,890)</u>
Net Current Assets		65,583	56,394
Net Assets		<u>65,959</u>	<u>57,312</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>65,959</u>	<u>57,312</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
	41,764	41,764	34,734

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
	61,760	38,402	100,162	67,111

5 Trustees remuneration and expenses

Mrs Janice Watkins	267	-	267	5,301
Mrs Angela Beard	267	-	267	5,301
	533	-	533	10,601

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)	62,293	38,402	100,695	68,394
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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%		