

SameYou

Unaudited Report and Accounts

For the year ended 30 September 2022

Charity Registration No. 1170102

Company Registration No. 10134313 (England and Wales)

SameYou
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SameYou
Legal and Administrative Information

Charity Name	SameYou
Charity Number	1170102
Company Number	10134313
Trustees	Emilia Clarke Henry Marsh Richard Davidson Oliver Lewis
Key Management Personnel	Jennifer Clarke - CEO
Registered Office	10 Queen Street Place London EC4R 1BE
Independent Examiner	Moore Kingston Smith LLP 6th Floor 9 Appold Street London EC2A 2AP
Bankers	Barclays Bank Plc Portman Square Group 2 9 Portman Square London W1A 3AL Client Account : Worcester Branch, Unit 4, The Triangle, Wildwood Drive, Worcester WR5 2Q via; Clay Knox 166 Piccadilly, 3rd Floor Foxglove House, W1J 9EF
Solicitors	Bates Wells LLP 10 Queen Street Place London EC4R 1BE

SameYou
Report of the Trustees
For the year ended 30 September 2022

The Trustees are pleased to present their annual report with the financial statement of the Charity for the year ending 30 September 2022. These are also prepared to meet the requirements for a directors' report and accounts for the Companies Act 2006 purposes.

The financial statements comply with the Charities Act 2011, the Charity's Memorandum and Article of Association and Accounting and Reporting by Charities : Statement of Recommendation Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102).

The Trustees are delighted to provide a summary of the year.

Our Ambitious Goals and Objectives remain constant this year as we build back after the impact of Covid-19 and the implications for fundraising while we continue to minimize spend. They are :

- to Increase and improve the provision of innovative recovery services for those who have experienced a brain injury or stroke;
- to raise awareness of the gap in the provision of rehabilitation and recovery care verses the need;
- to be a catalyst in causing radical change to the pathway of care in bringing together Cognitive, Physical and Emotional rehabilitation (Brain, Body and Mind) into an integrated holistic approach to recovery.

Our guiding principles remain :

- compliance with the legislation and regulations;
- external transparency in terms of governance, actions and achievements;
- that our efforts of additive and not competitive to other charities working in this arena; and
- that our strategy will delivery effective delivering tangible change to peoples lives.

Achievements and Performance

In our 2021 report we outlined our plans for the future. The results in 2022 against these topics are:

Reaching our cause goals: As the world recovers from the Covid-19 pandemic, SameYou has enabled a breakthrough service to be commissioned by the NHS. We did this through increasing funding to the University of South Lancashire UCLAN and East Lancashire Hospitals Trust. ELHT working together to further develop the SameYou instigated group rehabilitation online service NROL which was first piloted with UCL at the start of the Covid-19 Pandemic. This was made possible by the award from the National Lottery Community Fund in 2021. We granted the first installment of the grant to enable the roll-out across another four NHS Trusts in Lancashire. The team demonstrated the successful results of this pioneering intervention to their local NHS commissioning body and the NHS has offered trial funding of this service to other regions in the UK. This is a significant achievement for SameYou from concept to commissioning in two and a half years.

In addition, with the RCN Foundation we were able to increase funding to Edinburgh University for another year's postgraduate module in rehabilitation nursing. Due to the pressure nurses are currently under, this will extend to an 18 month period ending at the end of calendar year 2023.

SameYou also worked with the RCN Foundation to identify a research project designed to show the unmet need for long term holistic (brain, body and mind) rehabilitation services for young adult brain injury survivors. This thorough research report will be carried out with the intention of leading the way to a NIRC nationwide programme showing the widespread need.

Developing our high value network: We have worked on our high value giving network and have undertaken a programme to meet philanthropists and organisations with interest in neurology. Out of this networking we have found an organisation, and are working on a draft MOU agreeing to fund SameYou's work with UCL and UCLH. This initially covers funding a feasibility study for a new mental health pathway post brain injury and stroke. Our community identified emotional and mental health services as one of the key missing elements crucial for recovery after brain trauma. As this relationship develops, the feasibility study will lead the way towards a collaboration designed to drive and fund a new rehabilitation centre with UCL/UCLH based in Queen Square London.

Developing a movement for neuro rehab change: We have just signed an agreement with a major US tech organisation to be one of their four charity partners at the launch of a new platform which will give us visibility and access to their audience of hundreds of millions of US-based users. We are currently planning our year long series of campaigns to build awareness, start a movement and build our supporter base.

Building our volunteer team: We appointed a volunteer manager from our volunteer network during this year. This has given strength to our programme which has flourished. The charity now have 19 active volunteers from the USA to Europe, Australia and New Zealand. The volunteers support our external communications and marketing work and provide support to our partners and supplement our small full-time team to reach and build our community of survivors.

The new grants we achieved this year totalled £169,000.

These grants have enabled our support to UCLAN and enabled us to develop our core signposting services to support survivors of brain injury and stroke. These are:

- survivor stories published on our site.
- further development of directory listing rehabilitation services in the UK.
- recovery@Home videos to help survivors and carers improve mobility.
- creation of our Buddies peer to peer support programme.

As well as funding this, we were able to hire a well-respected digital consultant to educate and work with us to improve our digital campaigning. This resulted in a major shift from our approach of quantity of communications to one with metrics at the heart of our campaigning and move us to becoming a results-driven charity. The outcomes will be realised in the long term but has given the charity confidence about growing from a recognised best of breed approach.

Plans for the Future

The Trustees have recognized that to enable growth the charity in the next year needs to focus on:

1. Appointing a new professional CEO with a successful record in building a startup charity.
2. Increasing our board of Trustees to increase our networking and skills base.
3. Develop a high-net-worth individual programme of events.
4. Continuing to deliver against our core goals.

Financial Review and Reserves

The Charity has received donations in the year totalling £408,320 which has enabled us to meet most of our administrative costs during another year of development, expansion and establishment.

It does not hold any free reserves and due to the decline in donations seen during the year will need to reassess the activity and objectives of the charity.

The Charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 19 April 2016. It is registered with the Charity Commission.

The Trustees have all be appointed in accordance with the Articles of Association.

The Trustees have overall responsibility for the management and control of the Charity. They meet on a quarterly basis to make the decisions and are in contact between meetings as and when required.

None of the trustees have received any remuneration or any other benefit from their work with the charity.

Statement of trustees' responsibilities

The trustees 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.)

Company law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the incoming/outgoing resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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;
- 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 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.

This report has been prepared in accordance with the special provisions relating to small entities within Part 15 of the Companies Act 2006 and in accordance with Accounting & 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).

Small Companies Exemption

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Board of Trustees and signed on their behalf by:



R. Davidson
Trustee
Date:

Independent Examiner's report to the Trustees of SameYou

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2022.

Responsibilities and basis of report

As the charity's trustees (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 the ACCA 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 the Company 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.

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.

6th Floor
9 Appold Street
London
EC2A 2AP

Date:

James Saunders
FCCA DChA
For and on behalf of
Moore Kingston Smith LLP
Chartered Accountants

Statement of Financial Activities for the year ended 30 September 2022

	Note	Restricted Funds 2022	Unrestricted Funds 2022 £	Total 2022 £	Total Funds For Year to 2021 £
INCOME AND ENDOWMENTS FROM:					
Donations and grants	3	71,811	336,509	408,320	522,697
Investment Income	4	-	-	-	4
Other Income	5	-	-	-	405
Total		<u>71,811</u>	<u>336,509</u>	<u>408,320</u>	<u>523,106</u>
EXPENDITURE ON:					
Charitable activities	6	65,819	460,137	525,956	530,211
Total		<u>65,819</u>	<u>460,137</u>	<u>525,956</u>	<u>530,211</u>
Net Income		5,992	(123,628)	(117,636)	(7,105)
Transfers between funds	14	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		5,992	(123,628)	(117,636)	(7,105)
Reconciliation of funds:					
Total Funds brought forward		34,627	93,707	128,334	135,439
Total Funds carried forward		<u><u>40,619</u></u>	<u><u>(29,921)</u></u>	<u><u>10,698</u></u>	<u><u>128,334</u></u>

SameYou
Balance Sheet
As at 30 September 2022

		<u>2022</u>	<u>2021</u>
	<u>Note</u>	£	£
Non-Current Assets			
Intangible Fixed Assets	10	25,367	76,809
Tangible Fixed Assets	11	<u>1,817</u>	<u>-</u>
		27,184	76,809
Current Assets			
Debtors: amounts falling due within one year	12	5,952	2,346
Cash at bank		<u>132,503</u>	<u>73,276</u>
		138,455	75,622
Creditors: Amounts falling due within one year	13	<u>(154,941)</u>	<u>(24,097)</u>
Net current assets		(16,486)	51,525
Net assets		<u>10,698</u>	<u>128,334</u>
Funds			
Unrestricted funds	14	(29,921)	(6,293)
Restricted Funds	14	40,619	34,627
Designated funds		<u>-</u>	<u>100,000</u>
Total Funds/(Deficit)	14	<u>10,698</u>	<u>128,334</u>

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

No members have required the company to obtain an audit of its accounts for the year ended 30 September 2022 with section 476 of the Companies Act.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with the provisions of the Financial Reporting Standard 102.

Approved by the Trustees on

and signed on their behalf by:

Richard Davidson

.....
R. Davidson
Trustee

Company Registration No. 10134313

SameYou
Cash flow Statement
As at 30 September 2022

	Notes	Year ended 2022 £	Year ended 2021 £
Net cash flow generated from operating activities (i)		59,227	66,874
Cash flows from investing activities:			
Purchase of intangible fixed assets	10	-	(28,853)
Interest received		-	4
Net cash used in investing activities		<u>-</u>	<u>(28,849)</u>
Net increase / (decrease) in cash and cash equivalents		<u>59,227</u>	<u>38,025</u>
Cash and cash equivalents at the start of the year		<u>73,276</u>	<u>35,251</u>
Cash and cash equivalents at the end of the year		<u><u>132,503</u></u>	<u><u>73,276</u></u>
Cash and cash equivalents consisted of:			
Cash in hand and at the bank		<u><u>132,503</u></u>	<u><u>73,276</u></u>
(i) Reconciliation of net income/(expenditure) to net cash flow from operating activities			
Net income for the year		£ (117,636)	£ (7,105)
Adjustments for :			
Depreciation charges		425	54
Amortisation		51,442	52,284
Interest		-	(4)
(Increase)/decrease in debtors		(3,606)	31,514
Increase/(decrease) in creditors		130,844	(9,869)
Purchase of fixed assets		(2,242)	-
Net cash provided by operating activities		<u><u>59,227</u></u>	<u><u>66,874</u></u>

SameYou
Notes to the Financial Statements
For the year ended 30 September 2022

1 Accounting Policies

Charity information

SameYou is a Charitable company limited by guarantee incorporated and registered in England and Wales. The registered office is 10 Queen Street Place, London, EC4R 1BE.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The principal accounting policies, which are applied consistently, are set out below.

Going Concern

- 1.2** The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern, including the ongoing cost of living crisis. Increased fundraising is expected in the coming financial year and the cash flow forecasts have been prepared to cover a period of at least one year from the date of approval of the financial statements showing that the charitable company can continue as a going concern.

Status

- 1.3** The company is limited by guarantee and does not have share capital. There are currently 4 Trustees who are also the members of the company. In the event of the company being wound up, the liability in respect of guarantee is limited to £1.

The company is a registered charity (number: 1170102).

Incoming Resources

- 1.4** Income is recognised in the Statement of Financial Activities when it becomes receivable, and the entitlement, measurement and probability principles are met.

Resources Expended

- 1.5** Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Governance costs relate to the direct running of the Charity allowing the Charity to operate and generate the information required for public accountability. These costs have all been allocated to charitable activities.

Fund Accounting

- 1.6** Unrestricted funds are those which are available for the general purposes of the Charity at the discretion of the Trustees.
Designated funds comprise those unrestricted funds where the trustees, at their discretion, have created a fund for a specific purpose.

SameYou

Notes to the Financial Statements

For the year ended 30 September 2022

Taxation

- 1.7** The entity is a registered charity and has no trading income, and is therefore exempt from taxation.

1.8 Critical Accounting Estimates and Areas of Judgement

Preparation of the accounts requires the Trustees to make significant judgements and estimates. The items in the accounts where these judgements and estimates have been made are in estimating the useful economic life of tangible fixed assets.

1.9 Basic financial assets

Basic financial assets, which include receivables and cash and bank balances, are initially measured at the amount receivable and subsequently adjusted for any impairment or other change in consideration expected to be received on settlement.

1.10 Basic financial liabilities

Basic financial liabilities, including trade payables, are initially measured at the amount payable and subsequently adjusted for any change in consideration expected to be paid on settlement.

1.11 Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

1.12 Pensions

The entity operates a defined contribution plan for its employees. These contributions are recognised as an expense when they are due. Amounts not paid are shown in accruals in the balance sheet.

1.13 Tangible fixed assets

All fixed assets with a value over £1,000 are capitalised at cost, being their purchase cost together with any incidental expenses at acquisition, and depreciated to their estimated residual value over their estimated useful lives as follows:

Computer equipment	3 years straight line basis.
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1.14 Intangible fixed assets

Amortisation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The amortisation rates in use are as follows:

Website development costs 3 years straight line basis.

2. Net expenditure for the year

This is stated after charging:

	<u>2022</u>	<u>2021</u>
	£	£
Independent examiner's remuneration	6,671	4,740

3. Voluntary Income - Donations and grants

	Restricted £	Unrestricted £	2022 £	2021 £
Donations and grants	71,811	336,509	408,320	522,697

For the year ended 2021 there were £42,627 restricted donations and grants.

SameYou
Notes to the Financial Statements
For the year ended 30 September 2022

4.	Investment Income	Restricted	Unrestricted	<u>2022</u>	<u>2021</u>
	Bank interest	-	-	-	4
5.	Other Income	Restricted	Unrestricted	<u>2022</u>	<u>2021</u>
	Merchandise royalty	-	-	-	405
6.	Expenditure	Restricted	Unrestricted	<u>2022</u>	<u>2021</u>
				£	£
	Expenditure directly allocated to activities				
	Donations	52,111	104,888	156,999	67,517
	Support costs allocated to activities				
	Travel and meetings	-	295	295	102
	Accountancy	-	4,573	4,573	5,717
	Independent examiner's remuneration	-	5,220	5,220	4,740
	Wages and salaries	12,654	166,299	178,953	239,932
	Professional fees	-	2,042	2,042	1,115
	Consultancy fees	-	69,558	69,558	82,746
	Rent	-	-	-	5,409
	IT software and consumables	1,054	4,006	5,060	5,025
	Telecommunications	-	4,891	4,891	3,753
	Other expenses	-	8,719	8,719	4,599
	Depreciation	-	425	425	54
	Amortisation	-	51,442	51,442	52,284
	Professional Subscriptions	-	3,113	3,113	1,921
	Utilities	-	144	144	437
	Fundraising Charges	-	20,818	20,818	12,993
	Branding, video and advertising	-	13,704	13,704	41,867
		<u>65,819</u>	<u>460,137</u>	<u>525,956</u>	<u>530,211</u>

In 2021, £8,000 restricted expenditure was incurred.

7.	Employee Costs	<u>2022</u>	<u>2021</u>
		£	£
	Wages and salaries	162,301	214,106
	Employer's NIC	14,487	23,402
	Employer's pension	<u>2,165</u>	<u>2,424</u>
		<u>178,953</u>	<u>239,932</u>
	The average monthly number of employees were:		
		<u>2022</u>	<u>2021</u>
	Average number of employees	<u>3</u>	<u>3</u>

1 (2021: 1) employee received remuneration of more than £60,000. This was between the bracket of £70,000 and £80,000.

SameYou
Notes to the Financial Statements
For the year ended 30 September 2022

8. Trustees and Key Management Personnel

The Charity considers key management personnel to comprise the Trustees and the CEO. The total employment benefits of key management personnel were £85,550 (2021: £106,898).

During the year Trustees received £nil (2021: £nil) for the reimbursement of expenses.

9. Taxation

The Company is not liable to Corporation Tax as the income is of an exempt nature.

10. Intangible fixed assets

Website Development Costs

£

Cost

At 1 October 2021	159,461
Additions	-
Disposal	-
At 30 September 2022	159,461

Amortisation

At 1 October 2021	82,652
Charge for the year	51,442
Eliminated on disposals	-
At 30 September 2022	134,094

Net book value

At 30 September 2022	25,367
At 30 September 2021	76,809

11. Tangible fixed assets

Equipment

£

Cost

At 1 October 2021	1,973
Additions	2,242
Disposal	-
At 30 September 2022	4,215

Depreciation

At 1 October 2021	1,973
Charge for the year	425
Eliminated on disposals	-
At 30 September 2022	2,398

Net book value

At 30 September 2022	1,817
At 1 October 2021	-

12. Debtors

2022
£

2021
£

Due within one year

Trade debtors	5,000	750
Prepayments and Accrued Income	508	1,152
Other debtors	444	444
	5,952	2,346

SameYou
Notes to the Financial Statements
For the year ended 30 September 2022

13. Creditors: Amounts falling due within one year

	<u>2022</u> £	<u>2021</u> £
Trade creditors	137,589	3,232
Taxation and social security	9,348	13,591
Accruals and deferred income	8,004	7,274
	<u>154,941</u>	<u>24,097</u>

14. Movement in Funds

	At 1 October 2021 £	Income £	Expenditure £	Transfers £	At 30 September 2022 £
Designated Funds	100,000	-	-	(100,000)	-
Unrestricted Funds	<u>(6,293)</u>	<u>336,509</u>	<u>(460,137)</u>	<u>100,000</u>	<u>(29,921)</u>
	93,707	336,509	(460,137)	-	(29,921)
Restricted Funds					
Hollyhock Charitable Foundation	34,627	-	(20,654)	-	13,973
The national lottery fund		44,111	(44,111)	-	-
Micheal Hagger- Centre funding	<u>-</u>	<u>27,700</u>	<u>(1,054)</u>	<u>-</u>	<u>26,646</u>
	34,627	71,811	(65,819)	-	40,619
Total Funds	<u>128,334</u>	<u>408,320</u>	<u>(525,956)</u>	<u>-</u>	<u>10,698</u>

Designated funds were transferred to unrestricted funds during the year due to the unrestricted deficit at the year end.

Unrestricted funds held a negative balance of £29,921 at the year end, due to a reduction in unrestricted income during the period.

15. Allocation of Net Assets between Funds

	Fixed Assets £	Current Assets £	Current Liabilities £	Total £
Designated funds	-	100,000	-	100,000
Restricted funds	-	42,627	-	42,627
Unrestricted funds	<u>27,184</u>	<u>(4,172)</u>	<u>(154,941)</u>	<u>(131,929)</u>
Total funds	<u>27,184</u>	<u>138,455</u>	<u>(154,941)</u>	<u>10,698</u>

SameYou
Notes to the Financial Statements
For the year ended 30 September 2022

16. Related Party Transactions

During the year, SameYou received donations worth £36,086 (2021: £326,441) from SameYou Foundation. A charity registered in the USA which shares trustees in common with SameYou.

Oliver Lewis, a trustee, donated £9,315 in the year (2021: £nil) There was no related party expenditure incurred in 2022 (2021: £nil).

17. Financial and capital commitments

As at 30 September 2022 the charity had capital commitments of £nil (2021: £nil).