

BOUNCE FORWARD

Charitable Incorporated Organisation Registration N°: 1170591

FINANCIAL STATEMENTS

~ for the year ended ~

30 September 2023

FISHER PHILLIPS LLP

Chartered Accountants

Summit House

170 Finchley Road

London

NW3 6BP

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FOR THE YEAR ENDED 30 SEPTEMBER 2023

LEGAL AND ADMINISTRATIVE INFORMATION

The trustees:

Sharon Waterman
David Triesman
Martin Bellamy (Chair)
Matthew Kingdon
Kathryn Partridge

Appointed on 20/07/2023

Appointed on 15/03/2023

Principal place of business:

23 Heath Drive
Ware
Herts
SG12 0RE

Independent Examiner:

Fisher Phillips LLP
Summit House
170 Finchley Road
London
NW3 6BP

Bankers:

TSB Bank
PO Box 373
Leeds
LS14 9GQ

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FOR THE YEAR ENDED 30 SEPTEMBER 2023

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BOUNCE FORWARD
Charitable Incorporated Organisation Registration No: 1170591
TRUSTEES REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

The trustees present their report together with the financial statements of the charitable incorporated organisation for the period 01 October 2022 to 30 September 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the financial statements of the charitable incorporated organisation.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charitable incorporated organisation's governing document, the Charities Act 2011 and 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.

Trustees

The following trustees held office during the period:

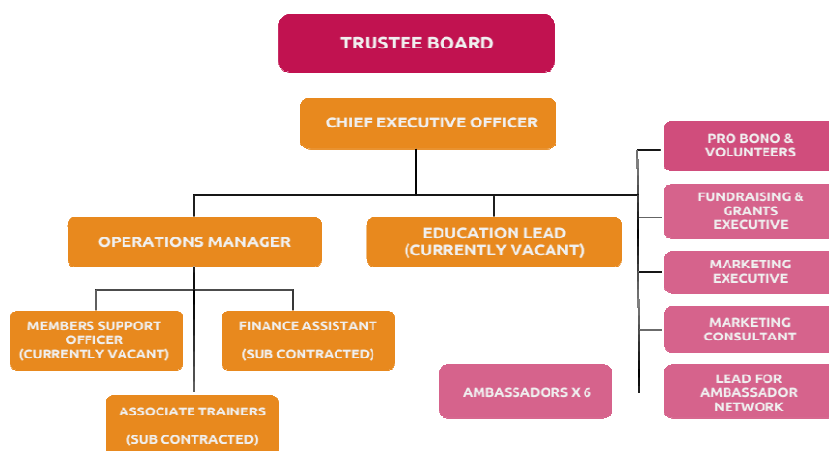
Sharon Waterman	
David Triesman	
Martin Bellamy (Chair)	
Matthew Kingdon	Appointed on 20/07/2023
Kathryn Partridge	Appointed on 15/03/2023

Principal place of business:

23 Heath Drive
Ware
Herts
SG12 0RE

Appointment of trustees is governed by the constitution of the charitable incorporated organisation. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

Bounce Forward
Organisation Chart



Powers

The constitution of the charitable incorporated organisation authorises the trustees to do anything which is calculated to further its objects or is conducive or incidental to doing so.

Structure, objects, governance and management

Bounce Forward is registered as a charitable incorporated organisation (Registered number 1170591) on 6 December 2016 and is governed in accordance with its constitution and the requirements of the Charities Commission and best practice guidelines.

The objects of the charitable incorporated organisation is to advance the education of the public in the subject of skills to reach ones full potential.

The management, operation and governance of the charitable incorporated organisation are the responsibility of the Trustees as appointed under the terms of its constitution. All trustees give of their time freely and are unremunerated, and cover their own expenses. There are currently five trustees.

All trustees have been made aware of their responsibilities and operate under the best practice code as recommended by the Charities commission.

The trustees have ensured that they have complied with section 17 of the Charities Act 2011 with due regard to public benefit and are happy that they are continuing to provide Charitable services to the community.

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Charitable Incorporated Organisation Registration No: 1170591

TRUSTEES REPORT (continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Objectives and activities

The objects of the charitable incorporated organisation is to advance the education of the public in the subject of skills to reach ones full potential

Our world is changing like never before. The pace and scale of technological change continues at pace and our ability to absorb the impact and define our worlds is more complex than ever before. We are more connected and richer, yet loneliness and deprivation have never been so prevalent. Health, economy, and education continue to play catch up after the global pandemic, and changes in climate across the world create emergency disaster in increasing quantity. For adults this is difficult to navigate, for children even greater. Now more than ever we need to build mental and emotional resilience in children, young people, and the adults around them to ensure a thriving society that can navigate the 21st century.

Our unique model develops psychological fitness (mental resilience and emotional wellbeing), the tools and capacity to help young people (and the adults around them) drive the long term change themselves. This allows them to find their place in the world, face the challenges of modern life, be the change they want to see and feel able to lead fulfilling and healthy adult lives. We want every young person to feel they can bounce forward.

Bounce Forward has been an independent charity since December 2016, originally under the name How to Thrive.

Our Vision

A nation where positive mental health help citizens to live mentally and emotionally well so they thrive in life.

Our Mission

Is two-fold; to give school communities relevant and practical tools, skills and resources they need to build young people's psychological fitness; and be leaders in transforming how we nurture and build psychological fitness.

Our Principles

- **Collaborate** – we create partnerships with schools and engage communities to develop the psychological fitness of the adults of tomorrow.
- **Young people are resourceful** – being resourceful enables the young to bounce forward even in a challenging world. We want young people and their influencers to realise their capability to reach their full potential in life.
- **Be genuine** – we are grounded in the real world and practical in our approach. If we aren't the right solution to your problem, we will tell you.
- **Keep learning** – we listen carefully, and we know we don't have all the answers.

The Value in what we do

- Psychological fitness combines mental resilience and emotional intelligence, key attributes needed for success in the 21st century.
- We base our approach on solid research, theory and evidence.
- We teach skills and strategies that work in the real world.
- The adults matter: their role is vital in helping children and young people to be psychologically healthy.
- The personal development of young people is as important in society as academics.

Why teach psychological fitness?

Our world is changing like never before. We are playing catch-up after a global pandemic and economic storm clouds are gathering. Meanwhile the pace of technological change is relentless and our ability to absorb and define our identity in such a changing world it is more complex than ever before. For adults this is difficult to navigate, for children it is even greater. Without building mental resilience amongst young people the following statistics will continue to rise:

- The UK is ranked 69th out of 72 countries for children's life satisfaction.
- Between 10-20% of children are dealing with clinical-level mental health issues such as depression and anxiety
- A quarter of children did not cope well with changes during the pandemic.
- 50% of mental health problems start by the age of 14.
- Our children's wellbeing is at its lowest - 5 children in a classroom of 30 are likely to have a mental health/wellbeing problem.
- 1 in 9 children are unhappy with their school.

The biggest problem is not children whose anxiety plays out as disruption (approx. 510,000). They are easy to spot and still benefit from being taught psychological fitness. The real problem is the group of high functioning children who suffer in silence despite their negative thoughts. 1 in 3 children with a serious 'level of concern' are not noticed by anyone at school because they are not behaving 'badly', they are doing well academically and have friends. This is approximately 255,000 secondary school children. They are a store of trouble. The damage that those suffering from non-manifesting anxiety will cause to themselves, their families and friends is sadly and probably huge.

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Charitable Incorporated Organisation Registration No: 1170591

TRUSTEES REPORT (continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Bounce Forward currently serves approximately 15,000 of the quarter of a million 'silent sufferers' with the Healthy Minds programme. Our leverage 'train the teacher' model enables us to provide a scale solution. Social and emotional learning is a vital part of life and without it can impact the opportunities to be healthy mentally and physically and to gain a sense of purpose and to fulfill potential. Often, we provide a lifeline to children and their parents as well as teachers. We do this through listening to young people and putting them at the center of our provision, as well as starting early from the age of 9 upwards.

Our Programmes



We believe that our solution should start at school to ensure we reach as many children as we can with the essential psychological fitness they need, right across the UK. Schools are considered crucial spaces for an individual's development from childhood through to adolescence, considered formative at the time of childhood and adolescence, a period in which long term attitudes towards personal wellbeing and life choices are formed. Children also spend more time in school than in any other formal institutional setting (Oxford Report, Wellbeing in Education, Childhood and Adolescence, 2022). Young Minds report (2018) that over the course of their education, children spend over 7,800 hours at school. This is an important space to get wellbeing right and to build the formative skills for life long mental and physical resilience.

We also understand that different environments can work effectively too, especially for those who are vulnerable or disadvantaged. An 'eco-system' approach within school, home and later within college, university and even the workplace will ensure the most effective healthy future for all.

We work closely with children, teachers, parents to understand the challenges they face and to tailor our support to their needs. We know the world is changing faster than we have ever seen before and we must adapt, listen and consult with our communities to deliver the best impact and change we can.

BOUNCE FORWARD

Charitable Incorporated Organisation Registration No: 1170591

TRUSTEES REPORT (continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Why use Bounce Forward?

Our work provides skills for psychological fitness, so children grow up with mental resilience and emotional wellbeing. Our approach provides a structure and language framework so children and young people can express themselves, their worries and their concerns and builds their own unique solutions with resilient thinking skills that can be practiced throughout life. If a young person believes they can be effective when faced with a challenge or problem they are more likely to engage, try different ways to solve the problem, learn and move forward.

Importantly our approach has long term and sustainable impact. By understanding and practicing the psychological skills, just as we do in our ability to add up or subtract in math's, it aims to build skills that last a lifetime. Furthermore, we pass on these skills to others, making better parents, neighbours, colleagues, and friends. We can leave a lasting legacy with those we reach.

Our work to date has benefited children, young people, parents, and schools in the following way:

- We have reached trained and supported over 13,378 staff in education, over 16,000 parents and 1 million children.
- Through our Healthy Minds programme, we have proven an increase in pupils' self-assessed general health by 10 percentiles as well as improved physical health, behaviour, relationships, and life satisfaction.
- 95% of schools strongly agree that the programmes have improved student's physical wellbeing, emotional wellbeing and everyday functioning including a decrease in perceived levels of stress.
- 98.8% of parents strongly agreed or agreed that our programme was useful personally, would improve relationships at home and would recommend us to others.
- We are building a more sustainable education system by supporting teachers to support their students through training, resources, and practical skills. We now have teachers and school staff through our communities sharing and supporting each other in building a nation of resilient young people.

Unique Selling Points

The impact we can achieve together with more partners is crucial. Now more than ever we are faced with a generation of children who are unhappy, fear failure, have limited life satisfaction and rising level of poor mental health. We can help children and young people to bounce forward.

- We have a groundbreaking and sustainable model that gives people the tools and capacity to help young people drive the long term change themselves. Being resourceful enables the young to bounce forward in a challenging world.
- Our offer includes high quality CPD for staff – bringing a 2 for 1 aspect to the offer.
- We are developing teachers to provide primary care by doing what they are expert in doing. We are not asking them to be mental health specialist, we are equipping them to facilitate good quality teaching of learning outcomes that develop life skills and good mental health.
- Our deep knowledge and understanding makes us experts in building psychological fitness, coupled with a profoundly ambitious drive to change. We have built impeccable foundations through our methods, based on sound scientific research from neuroscience and psychology, and are preparing for the next stage in the development of our organisation.
- We collaborate creating partnerships with schools, engaging with communities and businesses. We are grounded in the real world and practical in our approach always listening carefully to how the problem can be best solved.
- Our influence is spearheading cutting-edge research which is referenced by H&M Treasury, Department for Education and Public Health England.
- We have reach and scale and want to take our programmes across the UK. So far, we have reached over 1 million children and young people. We have built a community of parents and teachers that we now need to grow further and build the strength and expertise, so they begin to support each other.
- We offer a circular, developmental curriculum that builds and extends learning across the secondary school journey that is evidenced based.
- We create a psychologically fit environment around a child by educating parents and teachers, so that lifelong habits are developed and maintained. In other words, it's not just about the lesson time.
- Shifting the purpose of education – not squeezing 'mental health' in
- Changing the narrative about mental resilience – it's not just about overcoming setbacks it's also about using the skills to make the most of opportunities.

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Charitable Incorporated Organisation Registration No: 1170591

TRUSTEES REPORT (continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Our reach from October 2022 – September 2023

This year we reached 1,197 education staff in 234 schools. We have supported 1,527 parents. Impact and evaluation is important to us. We use 4 key impact statements and collect qualitative feedback. 95.3% of school staff and 99.8% of parents agree or strongly agree with our 4 impact statements:

- I found the training useful.
- The skills I have learnt will be useful; in my work with students/with my children.
- This approach can help us improve, the school or things at home.
- I would recommend this training to others.

Teachers tell us:

• An inspiring, high energy day that spoke to the needs of a group of 120+ staff at our Trust. The feedback was overwhelmingly positive. Our staff really valued the accessible and engaging delivery, the relevant and challenging content, which will give us the confidence as a Trust to move forward as a powerful collective to do great things for our young people.'

- I very much enjoyed the workshop and found so many interesting and innovative ideas to help in our work with the girls in our school. They were very well engaged and I can see so many benefits both personally and collectively.
- There is so much to say. The approach is both simple and complex, useful personally in a practical and helpful way. This is going to make a huge difference for our young people.

Parents tell us:

- The content was well structured and easy understandable/applicable. It was great to have the option to view on demand the episodes and receive home task to reinforce the knowledge we received.
- I really liked this course and how helpful it is. It definitely makes you think and adapt your parenting style etc for the better.
- The course gave really practical ways to help develop language and techniques to use at home. One we have started each night before bed we all say 3 things that made us happy that day, really lovely way to end the day and feel positive and loved

In 2023 we secured a long term partnership with the Britvic Plc and the Harry Kane Foundation. We have grown our website traffic and engagement across social platforms.

What are our challenges?

The long-lasting impact of deficits in poor psychological health are clear, but the good news is that these skills can be learned and taught effectively in schools. All schools are expected to teach health education, and teachers understand the problem. In a recent poll 78% said their pupils report their students not having the ability to cope with everyday challenges. However, key barriers remain:

- There has only been a 3% increase in spending in education since 2010 and health education is a poor relation in terms of school standards. Headteachers are unsurprisingly focused on Ofsted reporting. The system measures what you can remember of other people's facts.
- Furthermore, professional development of staff teaching 'health education' is shockingly low.
- It might seem like common sense to an outsider but reworking the curriculum to allow one hour of psychological fitness teaching per week per student is a mountainous task to a Headteacher.

Our priorities for the next year:

- Develop corporate sponsorships to raise £250,000.
- To develop a fundraising stream of public donations to raise £30,000.
- Generate £157,000 through our traded offers.
- To deliver 15 Psychological Fitness for Whole Staff Groups
- To reach 15,000 parents with our range of programmes.
- To deliver 10 workforce training programmes and 5 Resilient Futures
- Increase our profile through social media and through our podcast, Psychological Fitness: What it takes.
- Successfully bid for grants of £50,000 to deliver targeted support.

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Charitable Incorporated Organisation Registration No: 1170591

TRUSTEES REPORT (continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Financial Review

During the year, the charitable incorporated organisation received Unrestricted income totalling £291,553 (2022: £235,013) and Restricted income totalling £12,195 (2022: £19,461).

The charitable incorporated organisation incurred Unrestricted charitable expenses of £252,974 (2022: £241,872) and Restricted charitable expenses of £1,000 (2022: £36,815) during the year.

As at the year end, the charitable incorporated organisation had net assets of £59,563 (2022: £9,789).

Risk Management

The trustees have a risk management procedure and systems which are reviewed on a quarterly basis by the board. The Trustees are satisfied that all risks are managed appropriately.

Plans for the future

The charitable incorporated organisation (CIO) plans to continue achieving its objects in accordance with its constitution.

Reserves policy

It is the policy of the trustees to maintain sufficient unrestricted reserves to allow the charitable incorporated organisation to meet its objects and cover all expenditure. The trustees have established a policy whereby a sufficient reserve is maintained to cover 3 months of fixed costs.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the charitable incorporated organisation's financial activities during the period and of its financial position at the end of the period. In preparing those financial statements, the trustees are required to:

- (a) select suitable accounting policies and apply them consistently;
- (b) observe the methods and principles of the Charities SORP (FRS 102);
- (c) make judgments and estimates that are reasonable and prudent;
- (d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- (e) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable incorporated organisation will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable incorporated organisation and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) regulations and the provisions of the CIO's constitution. They are also responsible for safeguarding the assets of the charitable incorporated organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

On behalf of the board of trustees on 23 May 2024

Martin Bellamy (Chair) Trustee

Sharon Waterman Trustee

BOUNCE FORWARD**Charitable Incorporated Organisation Registration No: 1170591****INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF Bounce Forward
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

The trustees present their report together with the financial statements of the charitable incorporated organisation for the year ended 30 September 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 8 and comply with the trust deed and applicable law.

Respective responsibilities of trustees and examiner

The charitable incorporated organisation's trustees are responsible for the preparation of the accounts. The charitable incorporated organisation's trustees consider that an audit is not required this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charitable incorporated organisation is not subject to audit and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable incorporated organisation 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 you as 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.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

C Harvey FCCA, CTA

Fisher Phillips LLP
Chartered Accountants
Summit House
170 Finchley Road
London NW3 6BP

Date: 23 May 2024

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Statement of financial activities

(incorporating an income and expenditure account)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Note	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Income from:					
Donations and legacies	3	209,313	-	209,313	71,124
Charitable activities:	4				
Training and education		82,240	-	82,240	163,889
Grants received		-	12,195	12,195	19,461
Other income		-	-	-	-
Investment income	5	-	-	-	-
Total income		291,553	12,195	303,748	254,474
Expenditure on:					
Raising funds	6	-	-	-	-
Charitable activities:	6				
Training and education		141,304	1,000	142,304	181,763
Advice and advocacy		111,670	-	111,670	96,924
Other		-	-	-	-
Total expenditure		252,974	1,000	253,974	278,687
Net income / (expenditure) for the year		38,579	11,195	49,774	(24,213)
Transfer between funds		-	-	-	-
Net movement in funds		38,579	11,195	49,774	(24,213)
Reconciliation of funds:					
Total funds brought forward		9,789	-	9,789	34,002
Total funds carried forward		48,368	11,195	59,563	9,789

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

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Balance sheet

As at 30 September 2023

	Note	2023 £	2023 £	2022 £	2022 £
Fixed assets:					
Tangible assets	10		5,300		1,788
Current assets:					
Debtors	11	76,264		46,462	
Cash at bank and in hand	17	11,862		3,456	
		<u>88,126</u>		<u>49,918</u>	
Liabilities:					
Creditors: amounts falling due within one year	12	<u>(17,717)</u>		<u>(41,917)</u>	
Net current assets / (liabilities)			70,409		8,001
Total assets less current liabilities			<u>75,709</u>		<u>9,789</u>
Creditors: amounts falling due after one year	13		(16,146)		-
Total net assets / (liabilities)			<u>59,563</u>		<u>9,789</u>
Funds	15				
Restricted funds			11,195		-
Unrestricted funds:					
Designated funds		-		-	
Revaluation reserve		-		-	
General funds		<u>48,368</u>		<u>9,789</u>	
Total unrestricted funds			<u>48,368</u>		<u>9,789</u>
Total funds			<u>59,563</u>		<u>9,789</u>

Approved by the trustees on 23 May 2024
and signed on their behalf by:

Martin Bellamy (Chair)
Trustee

Sharon Waterman
Trustee

Charitable Incorporated Organisation registration no. 1170591

The attached notes form part of the financial statements.

BOUNCE FORWARD**Statement of cash flows****FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	Note	2023 £	2023 £	2022 £	2022 £
Net cash provided by / (used in) operating activities	16		8,406		(45,728)
Cash flows from investing activities:					
Interest/ rent/ dividends from investments		-		-	
Sale/ (purchase) of fixed assets		-		-	
Sale/ (purchase) of investments		-		-	
Cash provided by / (used in) investing activities			-		-
Cash flows from financing activities:					
Repayments of borrowing		-		-	
Cash inflows from new borrowing		-		-	
Receipt of endowment		-		-	
Cash provided by / (used in) financing activities			-		-
Change in cash and cash equivalents in the year			8,406		(45,728)
Cash and cash equivalents at the beginning of the year			3,456		49,184
Change in cash and cash equivalents due to exchange rate movements			-		-
Cash and cash equivalents at the end of the year	17		11,862		3,456

The attached notes form part of the financial statements.

BOUNCE FORWARD
Notes to the financial statements
FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

a) Basis of preparation

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

The charitable incorporated organisation 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 or note.

b) General information

The charity is a charitable incorporated organisation (CIO), incorporated in England and Wales (charitable incorporated organisation registration number 1170591). The charitable incorporated organisation was incorporated on 06 December 2016. The charitable incorporated organisation communication address is: 23 Heath Drive, Ware, Herts, SG12 0RE.

c) Going concern

The trustees consider that there are no material uncertainties about the charitable incorporated organisation's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is recognised when the charitable incorporated organisation has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charitable incorporated organisation has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

For legacies, entitlement is taken as the earlier of the date on which either: the charitable incorporated organisation is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charitable incorporated organisation that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charitable incorporated organisation has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charitable incorporated organisation, or the charitable incorporated organisation is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

e) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charitable incorporated organisation has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charitable incorporated organisation of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charitable incorporated organisation which is the amount the charitable incorporated organisation would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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Notes to the financial statements

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies (continued)

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable incorporated organisation; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charitable incorporated organisation. Designated funds are unrestricted funds of the charitable incorporated organisation which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charitable incorporated organisation's work or for specific projects being undertaken by the charitable incorporated organisation.

h) Expenditure and irrecoverable VAT

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. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of trading costs and the costs incurred by the charitable incorporated organisation in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services, exhibitions and other educational activities undertaken to further the purposes of the charitable incorporated organisation and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Support costs are those functions that assist the work of the charitable incorporated organisation but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the trusts programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 5.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors and provisions

Creditors and provisions are recognised where the charitable incorporated organisation has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charitable incorporated organisation only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

BOUNCE FORWARD

Notes to the financial statements

FOR THE YEAR ENDED 30 SEPTEMBER 2023

2 Detailed comparatives for the statement of financial activities

	Unrestricted £	Restricted £	2022 Total £
Income from:			
Donations and legacies	71,124	-	71,124
Charitable activities:			-
Training and education	163,889		163,889
Grants received	-	19,461	19,461
Other income	-	-	-
Investment income	-	-	-
Total income	235,013	19,461	254,474
Expenditure on:			
Raising funds	-	-	-
Charitable activities:			-
Training and education	144,948	36,815	181,763
Advice and advocacy	96,924	-	96,924
Other	-	-	-
Total expenditure	241,872	36,815	278,687
Net income / expenditure and net movement in funds	(6,859)	(17,354)	(24,213)
Total funds brought forward	16,648	17,354	34,002
Total funds carried forward	9,789	-	9,789

3 Income from donations and legacies

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Gifts	-	-	-	-
Donations received	209,313	-	209,313	71,124
Legacies	-	-	-	-
	209,313	-	209,313	71,124

4 Income from charitable activities

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Training and education	82,240	-	82,240	163,889
Grants received:				
Bedfordshire & Luton Community Foundation	-	-	-	5,765
Armed Forces	-	8,195	8,195	9,196
The Shanly Foundation	-	4,000	4,000	-
Kent Community Foundation	-	-	-	4,500
Other income	-	-	-	-
Total income from charitable activities	82,240	12,195	94,435	183,350

5 Income from investments

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Bank interest	-	-	-	-
Rent	-	-	-	-
Investment income	-	-	-	-
	-	-	-	-

BOUNCE FORWARD
Notes to the financial statements
FOR THE YEAR ENDED 30 SEPTEMBER 2023

6 Analysis of expenditure

	Basis of allocation	Cost of raising funds £	Charitable activities Training/ education £	Advice / advocacy £	Support costs £	Governance costs £	2023 £	2022 £
Developing / course materials		-	250	-	-	-	250	1,128
Impact assessment and research		-	-	-	-	-	-	-
Printing, postage and stationery		-	-	-	173	-	173	516
Office expenses		-	-	-	555	-	555	745
Refreshments		-	-	-	-	-	-	31
Project administration - Restricted		-	1,000	-	-	-	1,000	36,815
Computer running costs		-	-	-	5,759	-	5,759	6,064
Telephone		-	-	-	107	-	107	92
Salary / cover costs		-	-	-	197,273	-	197,273	167,674
Training and delivery costs		-	29,384	-	-	-	29,384	46,895
Advertising / publicity costs		-	-	-	4,904	-	4,904	6,311
Travel and subsistence		-	-	-	5,030	-	5,030	4,096
Legal and professional fees		-	-	-	1,143	-	1,143	1,004
Sundry expenses		-	-	-	163	-	163	163
Venue hire costs		-	-	-	-	-	-	445
Consultancy fees		-	-	-	-	-	-	-
Bookkeeping fees		-	-	-	3,750	-	3,750	3,600
Depreciation		-	-	-	1,458	-	1,458	407
Bank charges and loan interest		-	-	-	1,105	-	1,105	661
Independent examiner's fees		-	-	-	-	1,920	1,920	2,040
		-	30,634	-	221,420	1,920	253,974	278,687
Support costs	50%	-	110,710	110,710	(221,420)		-	-
Governance costs	50%	-	960	960	-	(1,920)	-	-
Total expenditure 2023		-	142,304	111,670	-	-	253,974	278,687
Total expenditure 2022		-	181,763	96,924	-	-		278,687

Of the total expenditure, £252,974 (2022: £241,872) was unrestricted and £1,000 (2022: £36,815) was restricted

BOUNCE FORWARD
Notes to the financial statements
FOR THE YEAR ENDED 30 SEPTEMBER 2023

7 Net income / (expenditure) for the year

This is stated after charging / (crediting)	2023	2022
	£	£
Auditor's remuneration:		
Independent examiner's fees	1,920	2,040

8 Analysis of staff costs, trustees remuneration and expenses

Staff costs were as follows:	2023	2022
	£	£
Salaries and wages	173,955	145,986
Social security costs	16,967	16,513
Pension costs	6,351	5,175
	197,273	167,674

The trustees of the charitable incorporated organisation (CIO) were not paid or received any other benefits from employment with the CIO in the period neither were they reimbursed expenses during the period. No trustee of the charitable incorporated organisation received payment for professional or other services supplied to the CIO.

Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2023	2022
	No.	No.
Charitable activities	4	5
	4	5

9 Taxation

The charitable incorporated organisation is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Web Design £	£
Cost					
At the start of the year	-	-	2,335	-	2,335
Additions in year	-	-	170	4,800	4,970
Disposals in year	-	-	-	-	-
At the end of the year	-	-	2,505	4,800	7,305
Depreciation / Amortisation					
At the start of the year	-	-	547	-	547
Charge for the year	-	-	458	1,000	1,458
Eliminated on disposal	-	-	-	-	-
At the end of the year	-	-	1,005	1,000	2,005
Net book value					
At the end of the year	-	-	1,500	3,800	5,300
At the start of the year	-	-	1,788	-	1,788

All of the above assets are used for charitable purposes.

11 Debtors

	2023	2022
	£	£
Trade debtors	75,350	4,175
Accrued income	80	40,080
PAYE overpayment	-	9
Prepayments	834	2,198
	76,264	46,462

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	2,040	3,005
Income received in advance	2,331	18,972
Loan	6,250	-
Trade creditors	7,096	19,940
	17,717	41,917

13 Creditors: amounts falling due after one year

	2023	2022
	£	£
Loan	16,146	-
	16,146	-

BOUNCE FORWARD
Notes to the financial statements
FOR THE YEAR ENDED 30 SEPTEMBER 2023

14 Analysis of net assets between funds

	General unrestricted £	Designated £	Restricted £	2023 Total funds £	2022 Total funds £
Net current assets	48,368	-	11,195	59,563	9,789
Net assets at the end of the year	48,368	-	11,195	59,563	9,789

15 Movements in funds

	At the start of the period £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the period £
Restricted funds:					
Armed Forces	-	8,195	(1,000)	-	7,195
The Shanly Foundation	-	4,000	-	-	4,000
Total restricted funds	-	12,195	(1,000)	-	11,195
Unrestricted funds:					
Designated funds:					
Total designated funds	-	-	-	-	-
General funds	9,789	291,553	(252,974)	-	48,368
Total unrestricted funds	9,789	291,553	(252,974)	-	48,368
Total funds	9,789	303,748	(253,974)	-	59,563

Purposes of restricted funds

Armed Forces:

To build resilience with military families by delivering courses for military parents to help them and their children build mental resilience and emotional wellbeing.

The Shanly Foundation:

To deliver Healthy Minds curriculum into 4 Hertfordshire secondary schools and provide access to a digital measurement platform.

16 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2023 £	2022 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	49,774	(24,213)
(Increase)/ decrease in fixed assets	(3,512)	(1,068)
(Increase)/ decrease in debtors	(29,802)	(32,527)
Increase/ (decrease) in creditors	(8,054)	12,080
Net cash provided by / (used in) operating activities	8,406	(45,728)

17 Analysis of cash and cash equivalents

	At 01 October 2022 £	Cash flows £	Other changes £	At 30 September 2023 £	At 30 September 2022 £
Cash at bank and in hand	3,456	8,406	-	11,862	3,456
Deposits (less than three months)	-	-	-	-	-
Overdraft facility (repayable on demand)	-	-	-	-	-
Total cash and cash equivalents	3,456	8,406	-	11,862	3,456

18 Legal status of the charity

The charity is a charitable incorporated organisation incorporated on 06 December 2016. In the event of the charitable incorporated organisation being wound up, the members of the charitable incorporated organisation have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

19 Related party transactions

The charity received a loan of £25,000 on 28 April 2023 from Ian Bailey, a spouse to Lucy Bailey, a key member of the management personnel. Interest of £306 was charged on the loan.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.