

REVERSE THE TREND FOUNDATION

England & Wales · Charity number 1170880

Details

Status	Registered
Legal form	Charitable company
Company number	10001362
Registered	2016-12-21
Register	View on the Charity Commission register

Contact

Address	C/o Lynne Brooke The Brooke Consultancy Blackwell House Guildhall Yard London EC2V 5AE
Phone	02087980539
Email	info@reversethetrend.org.uk
Website	www.reversethetrend.org.uk

Activities

Objects: TO ADVANCE THE HEALTH AND WELLBEING OF CHILDREN LIVING IN THE UK. TO DELIVER THIS OBJECT THE CHARITY WILL: PROVIDE HIGH QUALITY COST EFFECTIVE HEALTH PROGRAMMES; DEVELOP NEW INNOVATIVE SERVICES THAT ADDRESS THE NEEDS OF THE CHANGING POPULATION; PROVIDE RELATED TRAINING AND EDUCATION; OPERATE AS TO MAXIMISE THE CHARITABLE BENEFIT OF ITS INCOME BALANCING COSTS AND VALUE GENERATION.

Activities: Reverse The Trend Foundation works with children, young people, families and communities across the UK to improve physical, emotional and nutritional health. There is a particular focus on childhood obesity and mental health.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training
- **Who:** Children/young People, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-28	£116,873	£120,254	-	-
2024-04-28	£109,496	£109,487	-	-
2023-04-28	£110,451	£111,266	-	-
2022-02-28	£170,775	£247,715	-	-
2021-02-28	£112,537	£113,597	-	-

Trustees

Name	Role	Appointed
Haya Yazeji		2026-01-20
Mulang Shu		2024-01-04
SARAH IRENE MORROW		2016-02-12

REVERSE THE TREND FOUNDATION

England & Wales - Charity number 1170880

Accounts

**ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE
YEAR ENDED 28TH FEBRUARY 2025**

**REVERSE THE
TREND
FOUNDATION**

(A COMPANY LIMITED BY GUARANTEE)

REGISTERED CHARITY NUMBER: 1170880

REGISTERED COMPANY NUMBER: 10001362

To advance the health and wellbeing of children, young people and families through:
a) effective health programmes, b) developing and supporting initiatives for the needs of the community
Provide related training and education, c) Charitable purposes and d) other purposes falling within the
provisions of the Companies Act 2006.

CHARITABLE PURPOSES

FINANCIAL STATEMENTS

REGISTERED OFFICE

REVERSE THE TREND FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

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REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER 1170880

COMPANY REGISTRATION NUMBER 10001362

DATE OF INCORPORATION 11th February 2016

START OF FINANCIAL YEAR 1st March 2024

END OF FINANCIAL YEAR 28th February 2025

DIRECTORS AT 28TH FEBRUARY 2024 Sarah Morrow
Mulang Shu
Jade Potter

CHIEF EXECUTIVE OFFICER Caitlin Hall

GOVERNING DOCUMENT Memorandum and Articles of Association Incorporated 11th February 2016

OBJECTS

To advance the health and wellbeing of Children living in the UK. To deliver this object the Charity will; a) Provide high quality cost effective health programmes. b) Develop and innovative services that address the needs of the changing population. c) Provide related training and education. d) Operate as to maximise the Charitable benefit of its income balancing costs and value generation.

CORRESPONDENT ADDRESS 71-75 Shelton Street
London
WC2H 9JQ

PRIMARY BANKERS Barclays Bank Plc
1 Churchill Place
London
E14 5HP

INDEPENDENT EXAMINERS Muhammad Farooq Khalid

REVERSE THE TREND FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

**REPORT OF THE DIRECTORS' FOR THE
YEAR ENDED 28TH FEBRUARY 2025**

The trustees present their report along with the financial statements of the charity for the year ended 28 February 2025.

Reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Structure, Governance and Management

The charity is governed by the Memorandum and Articles of Association of the company limited by guarantee.

The charity is governed by a board of trustees as listed on page 3. Potential new trustees are nominated by existing trustees. The trustees have considered the principal risks facing the charity and have put in place systems and controls to mitigate them. Safeguarding policies have been updated in the light of Covid-19.

The trustees have engaged with Hodwell Associates and Reach Volunteering as part of a funded programme from City Trust to increase trustee numbers.

Objectives and Activities

Reverse The Trend Foundation works with children, young people, families and communities across the UK to improve physical, emotional and nutritional health. There is a particular focus on mental health in light of the Covid-19 pandemic and the Cost of Living Crisis

Reverse The Trend Foundation recognizes the importance of a systematic and multi-sector approach to tackling childhood obesity and mental health. We combine the best business practices with the science of behavioral change and apply this focus into all of our initiatives. We create evidence-based and evidence-gathering programs.

In setting the objectives and activities for the year, the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and Performance

We successfully delivered a 12-week mental health programme to 5,756 children. During this period, we established new strategic relationships with MAC and CAMHS. We are also in active discussions with a major distributor to scale delivery in 2026, with the potential to reach over 200,000 children.

Collaborations

We continue to work with government agencies to implement our programs. We work closely with Public Health, Department of Education, Department of Health, NHS, The Education Authority, Directors of Education in Wales, Safe Food, SNG, SHINE Network in Scotland and Local government throughout the UK. We continue our relationship with CIVA and AHSN's throughout England. Our UK Randomised control Trial is ongoing.

Technology

We continue to work with Microsoft's Non Profit programme and to comply with GDPR regulation.

REPORT OF THE DIRECTORS

(Continued) FOR THE YEAR ENDED 28TH FEBRUARY
2024

Programmes

We continue to create age-appropriate materials and programmes to accommodate children and young people aged 4-18 years old. We have developed and extended our programmes based on evaluation and feedback. Due to the success and appetite for our 12-week programme we are designing a year-round programme.

We have stripped back our programmes to create a minimum baseline of good mental health for children and young people. With only 5% of NHS budgets spent on prevention, we renew our pledge to reverse the trend of childhood obesity and poor mental health.

We have created extensive mental health materials to work alongside our physical and nutritional health programmes. We have endeavored to maximise inclusivity with our programmes and work, providing translations of work and hard copies where online access is not available.

We have developed a Neuronimo At Home programme for parents and care givers. We have adapted the programme and delivered to 23,350 SEND young people.

We have delivered the programme to 27,643 ESL young people.

We have had requests to create a mental health programme for adults and corporates.

Reach

We have continued to extend our reach to England, Wales, Scotland and Northern Ireland and Republic of Ireland.

Staff

We have full time 3 employees on fixed monthly salary basis.

Volunteers

We continue to work with a total of 30 volunteers.

COVID-19 impact and Cost of Living

As a charity we have continued to be greatly impacted by COVID-19 and the looming cost of living crisis. Our young people have been impacted in both their mental and physical health through and post pandemic. The anticipated cost of living crisis combined with an energy crisis has further impacted both mental and physical health. Cold homes will have an impact as will reduced spending capacity due to rising costs of day-to day bills. Parental stress will impact greatly, and we anticipate a continued increase in demand for services as seen during Covid-19. Funding opportunities are greatly reduced, further emphasizing the need to diversify income.

Financial Review

The charity has made efforts this year to secure outside funding and continued in this year to put in place the foundations needed to build reserves. We piloted 2 cross charity delivery programmes as a diversification of income source which was well received and we plan to continue.

The trustees are confident that the ongoing works in getting the structure and procedures in place alongside anticipated contracts will in the future lead to a financially sound basis for the charity.

Reserves

The charity has reached and maintained its 5 months reserves by generating unrestricted surpluses.

**REPORT OF THE DIRECTORS' (Continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2025**

Statement of Directors' Responsibilities

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

13. select suitable accounting policies and then apply them consistently;
14. make judgements and estimates that are reasonable and prudent;
15. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
16. state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements.

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

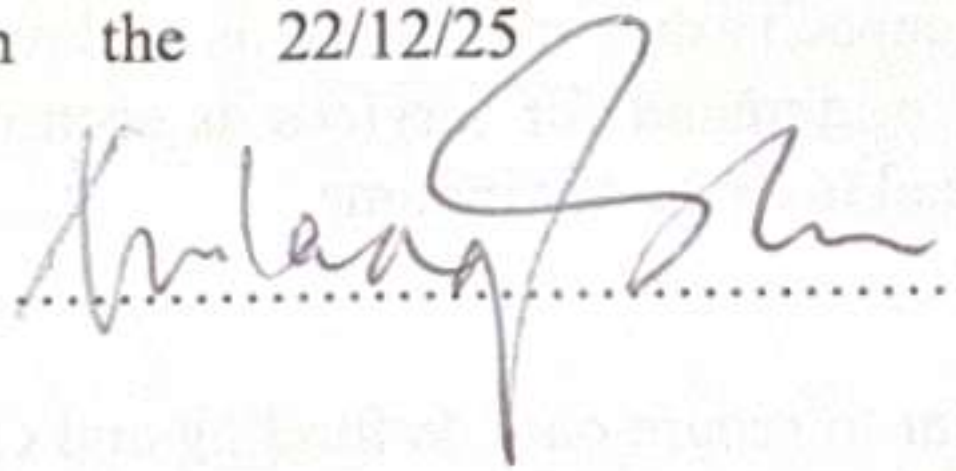
The Directors are also responsible for the contents of the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 28th February 2025 and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the 22/12/25

Signed on their behalf by Director



REVERSE THE TREND FOUNDATION
(A COMPANY LIMITED BY
GUARANTEE)

**STATEMENT OF FINANCIAL ACTIVITIES FOR
THE YEAR ENDED 28TH FEBRUARY 2025**

(Incorporating Income & Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
INCOMING RESOURCES					
Income Resources from Generated Funds					
Donations Grants & Legacies	2a	57,418	59,454.77	116,872.77	105,418.18
Investment Income	2b	-	-	-	-
Activities for Generating Funds	2c	-	-	-	4,078
TOTAL INCOMING RESOURCES		57,418	59,454.77	116,872.77	110,451
RESOURCES EXPENDED					
Cost of Generating Funds					
Cost of Charitable Activities	3a	60,799	59,454.77	120,253.77	108,787.23
Cost of Generating Funds	3b	-	-	-	-
Governance Costs	3c	-	-	-	700
TOTAL RESOURCES USED		60,799	59,454.77	120,253.77	109,487.23
NET INCOMING/(OUTGOING) RESOURCES		(3,381)	-	(3,381)	9.05
Balance Brought Forward		16,628.05	-	16,628.05	16,619
Introduction of Learning Management System	4 & 17	-	-	-	-
TOTAL FUNDS CARRIED FORWARD		13,247.05	-	13,247.05	16,628.05

Movements on all reserves and all recognised gains and losses are shown above. All of the charity's operations are classed as continuing.

The notes on pages 9 to 16 form part of these financial statements

BALANCE SHEET
AS AT 28TH FEBRUARY 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 28-Feb25 £	Total 28-Feb24 £
Fixed Assets					
Tangible Assets		4,690	-	4,690	0
Intangible Assets		173,867	-	173,867	173,867
Investments		-	-	-	-
		<u>178,557</u>	<u>-</u>	<u>178,557</u>	<u>173,867</u>
Current Assets					
Stock	16	-	-	-	1,320
Debtors & Prepayments	5	-	-	-	9.05
Cash at Bank and in Hand	6	25	-	25	1,329.05
Total Current Assets		<u>25</u>	<u>-</u>	<u>25</u>	<u>1,329.05</u>
Creditors: amounts falling due within one year	7	-	-	-	(700)
NET CURRENT ASSETS		<u>25</u>	<u>-</u>	<u>25</u>	<u>629.05</u>
TOTAL ASSETS less current liabilities		<u>178,582</u>	<u>-</u>	<u>178,582</u>	<u>174,496.05</u>
Creditors: amounts falling due in more than one year	8	-	-	-	(36,620)
NET ASSETS		<u>178,582</u>	<u>-</u>	<u>178,582</u>	<u>137,876.05</u>
Funds of the Charity					
General Funds		178,582	-	178,582	137,876.05
Restricted Funds	4	-	-	-	-
Total Funds		<u>178,582</u>	<u>-</u>	<u>178,582</u>	<u>137,876.05</u>

Directors' Responsibilities:

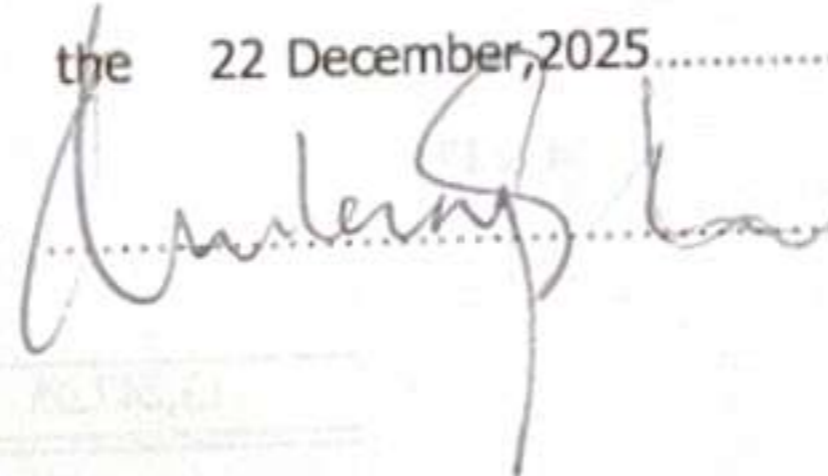
The Directors are satisfied that for the year ended on 28th February 2025 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 18.

The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The Directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the 22 December 2025.....

Signed on their behalf by Director



Printed Name **Mulang Shu**

REVERSE THE TREND FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 28TH FEBRUARY 2025**

1. ACCOUNTING POLICIES (Continued)

Basis of Preparation & Assessment of Going Concern Basis of

Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The accounts have been prepared on the assumption that the Charity is able to continue as a going concern which the Trustees consider appropriate having regard to funding secured for 2024/25. The Trustees have provided ongoing support to the Charity and have obtained loan finance, allowing the charity to carry out further scheduled charitable activities during this financial period.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

REVERSE THE TREND FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR
ENDED 28TH FEBRUARY 2025**

1. ACCOUNTING POLICIES (Continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

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

Pensions

The Charity operates a define contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the financial period. Pension contributions are charged to the Statement of Financial Activities as they become payable.

Taxation

The Charity is exempt from tax on its charitable activities.

Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Fixed Tangible Assets

Tangible fixed assets for use by the charity, these are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance basis over their estimated useful lives.

The rates applied per annum are as follows:

General Equipment	33.33% Straight Line Basis
Restricted Equipment	33.33% Straight Line Basis

Amortization Expense

Amortization will be calculated at a rate to write off the cost of intangible assets on a reducing balance basis from FY 2026. The rates applied per annum are as follows:

Intangible Assets	20% Straight Line Basis
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There has been no change to the accounting policies (valuation rules and methods of accounting) except amortization policy added since last year.

REVERSE THE TREND FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE
YEAR ENDED 28TH FEBRUARY 2025**

2. INCOMING RESOURCES

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
a) Donations Grants & Legacies					
Gifts & Donations		-	-	-	-
Grants	5	57,418	59,454.77	116,872.77	105,418.18
		<u>57,418</u>	<u>59,454.77</u>	<u>116,872.77</u>	<u>105,418.18</u>
b) Investment Income					
Interest		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
c) Activities for Generating Fund					
Programme Income		-	-	-	4,078
		<u>57,418</u>	<u>59,454.77</u>	<u>116,872.77</u>	<u>109,496.18</u>

REVERSE THE TREND FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE
YEAR ENDED 28TH FEBRUARY 2025**

3. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
a) Costs of Charitable Activities					
Administrative Costs		10,633	-	10,633	1,420
Bank & Interest Charges		58	-	58	1,124
Depreciation Expenses		-	-	-	16,162
Direct Programme Costs	5	-	59,454.77	59,454.77	86,801.13
Salaries & Wages		50,108	-	50,108	3,280
Website Costs		-	-	-	-
		<u>60,799</u>	<u>59,454.77</u>	<u>120,253.77</u>	<u>108,787.13</u>
b) Cost of Generating Funds					
Fundraising Costs		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
c) Governance Costs					
Independent Examiners Fee	9	-	-	-	700
		<u>-</u>	<u>-</u>	<u>-</u>	<u>700</u>

REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE
YEAR ENDED 28TH FEBRUARY 2025**

4. RESTRICTED FUNDS

PREVIOUS FINANCIAL YEAR

	Balance 01-Mar-23 £	Income £	Expenditure £	Transfers £	Balance 28-Feb-24 £
Sovereign	-	41,988	41,988	-	-
The Westminster Foundation	-	1,800	1,800	-	-
The Hampstead & Campden Wells Trust	-	36,766.77	36,788.77	-	-
The Young Camden Foundation	-	1,000	1,000	-	-
CIN	-	2,900	2,900	-	-
Learning Management Programme	-	41,988	41,988	-	-
	-	84,454.77	84,454.77	-	84,454.77

CURRENT FINANCIAL YEAR

	Balance 01-Mar-24 £	Income £	Expenditure £	Transfers £	Balance 28-Feb-25 £
Sovereign	-	16,988	16,988	-	-
The Westminster Foundation	-	1,800	1,800	-	-
Compass	-	36,766.77	36,788.77	-	-
Chapman Souter	-	1,000	1,000	-	-
	-	2,900	2,900	-	-
	-	59,454.77	59,454.77	-	59,454.77

Learning Management System - Online resources for Children and Young People to deliver specific learning programmes.

The restricted funds held are represented by the Charity's cash reserves and stock maintained and are to be expended as specified above.

REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE
YEAR ENDED 28TH FEBRUARY 2025**

5. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 28-Feb-25 £
Sundry Debtors	-	-	-
	-	-	1,320

6. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 28-Feb-25 £
Cash at Bank and in Hand	25	-	25
	25	-	25

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 28-Feb-25 £
Sundry Creditors	-	-	-
Independent Examiners Fee	-	-	-
	-	-	700

8. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 28- Feb-25 £	Total 28- Feb-24 £
Bounce Back Loan	4,620	-	4,620	4,620
Private Loan	-	-	-	-
The Charities Aid Foundation - Loan	-	-	-	-
The Centre for Innovation & Voluntary Action - Loan	32,000	-	32,000	32,000
	36,620	-	36,620	36,620

The Charity secured a Government-Backed Business Interruption Payment - Bounce Back Loan via Barclays Bank. The Charity secured a £10,000 loan at 2.5% interest with no repayments due within the first year and with repayment terms of 72 Months.

On the 9th August 2021, the Charity obtained an unsecured Loan from The Centre for Innovation & Voluntary Action. The Charity obtained an unsecured Loan of £32,000 at 5.00% interest and repayment terms of 36 Months.

REVERSE THE TREND FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE
YEAR ENDED 28TH FEBRUARY 2025**

9. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 28-Feb- 25 £	Total 28-Feb-24 £
Fixed Asset Investments	173,867	-	173,867	173,867
Net Current Assets	25	0	25	629.05
Long Term Liabilities	(36,620)	-	(36,620)	(36,620)
	<u>137,272</u>		<u>137,272</u>	<u>137,876.05</u>

10. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee and is a Charity registered with the Charity Commission number 1170880 and is not, therefore, subject to Corporation Tax and does not have a Share capital.

	TOTAL 2024/25 £	TOTAL 2023/24 £
Profit / (Deficit) for the financial year Other	(3,381)	9.05
Recognised Gains	0	0
	<u>(3,381)</u>	<u>9.05</u>
Balances Brought Forward	16,628.05	16,619
Closing Funds at 28TH February 2025	<u>13,247.05</u>	<u>16,628.05</u>

11. STAFF COSTS AND NUMBERS

The Charity employed no members of staff during this or the previous financial year. The Charity continues to use Ambassadors on a self-employed basis and outsource our production teams. We aim to recruit permanent staff in line with the expansion of the programme and RCT in 2024/2025.

The key management personnel of the charitable company comprises the trustees and CEO.

12. PAYMENTS TO DIRECTORS AND RELATED PARTIES

On the 17th January 2017, the Trustees agreed to acquire the use of services for research and development purposes and agreed for those services to be delivered by Neuronimo Limited (Registered Company Number NI655004). It was agreed that the research and programme delivery services would be administered by Neuronimo Limited (Registered Company Number NI655004) at no initial annual cost, which would be reviewed annually by the Trustees.

The Chief Executive Officer of Reverse The Trend Foundation (Registered Charity Number 1170880), Mrs Caitlin Hall is a Director and Shareholder of Neuronimo Limited (Registered Company Number NI655004) and holds the Trademark for Neuronimo having created the programme. The Chief Executive Officer, Mrs Caitlin Hall is also related to Reverse The Trend Foundation Trustee, Mrs Sarah Morrow and all conflicts of interest have been identified, managed and documented in accordance with the Charity's Governing Document.

13. RISK ASSESSMENT

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavor not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

16. STOCK

There is zero inventory during the year.

17. Intangible Assets

Intangible assets consists of the Learning Management Programme which is used as an online resources for Children and Young People to deliver specific learning programmes. Programmes credit are charged at US Dollar rates in order to generate profits to further the Charity's objects.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Reverse The Trend Foundation on the accounts for the year ended 28th February 2025

Respective responsibilities of trustees and examiner

The Charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility o:-

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

Basis of independent examiner's statement

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 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.

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.



Muhammad Farooq Khalid

Chartered Certified Accountant

95C BelleGrove Road Welling Kent, London DA16 3PG

REVERSE THE TREND FOUNDATION

England & Wales - Charity number 1170880

Accounts

**ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE
YEAR ENDED 28TH FEBRUARY 2024**

**REVERSE THE
TREND
FOUNDATION**

(A COMPANY LIMITED BY GUARANTEE)

REGISTERED CHARITY NUMBER: 1170880

REGISTERED COMPANY NUMBER: 10001362

REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

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REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1170880
COMPANY REGISTRATION NUMBER	10001362
DATE OF INCORPORATION	11th February 2016
START OF FINANCIAL YEAR	1st March 2023
END OF FINANCIAL YEAR	28TH February 2024
DIRECTORS AT 28TH FEBRUARY 2024	Sarah Morrow Mulang Shu Jade Potter
CHIEF EXECUTIVE OFFICER	Caitlin Hall
GOVERNING DOCUMENT	Memorandum and Articles of Association Incorporated 11th February 2016

OBJECTS

To advance the health and wellbeing of Children living in the UK. To deliver this object the Charity will; **a)** Provide high quality cost effective health programmes. **b)** Develop and innovative services that address the needs of the changing population. **c)** Provide related training and education. **d)** Operate as to maximise the Charitable benefit of its income balancing costs and value generation.

CORRESPONDENT ADDRESS	71-75 Shelton Street London WC2H 9JQ
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PRIMARY BANKERS	Barclays Bank Plc 1 Churchill Place London E14 5HP
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INDEPENDENT EXAMINERS	Muhammad Farooq Khalid
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REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS' FOR THE YEAR ENDED 28TH FEBRUARY 2024

The trustees present their report along with the financial statements of the charity for the year ended 28 February 2024.

Reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Structure, Governance and Management

The charity is governed by the Memorandum and Articles of Association of the company limited by guarantee.

The charity is governed by a board of trustees as listed on page 3. Potential new trustees are nominated by existing trustees. The trustees have considered the principal risks facing the charity and have put in place systems and controls to mitigate them. Safeguarding policies have been updated in the light of Covid-19.

The trustees have engaged with Hodwell Associates and Reach Volunteering as part of a funded programme from City Trust to increase trustee numbers.

Objectives and Activities

Reverse The Trend Foundation works with children, young people, families and communities across the UK to improve physical, emotional and nutritional health. There is a particular focus on mental health in light of the Covid-19 pandemic and the Cost of Living Crisis

Reverse The Trend Foundation recognizes the importance of a systematic and multi-sector approach to tackling childhood obesity and mental health. We combine the best business practices with the science of behavioral change and apply this focus into all of our initiatives. We create evidence-based and evidence-gathering programs.

In setting the objectives and activities for the year, the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and Performance

We have delivered our 12-week Neuronimo programme to a total of 489,000 young people with a set of published outcomes and evaluation.

We extended our resources and inclusiveness by creating animations, interactive transcripts closed captions and video content for our programs.

We extended our 12-week Neuronimo At Home programme for parents and care-givers to access. To date over 136,000 registrations have completed Neuronimo At Home.

We ran a week long online programme during Children's Mental Health week which was attended by over 85,000 young people. We delivered throughout London, N. Ireland, Republic of Ireland, South West England, Cambridge, Essex and Southampton.

We delivered our programme to other charities, sharing resources and outcomes.

We featured as a High Impact Charity in NHS Independent Evaluation.

Having redesigned our University-led Randomized Control Trial to a multi-Centre trial in light of Covid-19 with four centers in England, Scotland, Wales and Northern Ireland running the same Study Protocol allowing for cohort changes due to Covid-19, recruitment to the trial has been delayed due to the collapse of the Stormont government and subsequent funding freeze. The charity continues to research alternative forms of funding.

Collaborations

We continue to work with government agencies to implement our programs. We work closely with Public Health, Department of Education, Department of Health, NHS, The Education Authority, Directors of Education in Wales, Safe Food, SNG, SHINE Network in Scotland and Local government throughout the UK. We continue our relationship with CIVA and AHSN's throughout England.

Our UK Randomised control Trial is ongoing.

Technology

We continue to work with Microsoft's Non Profit programme and to comply with GDPR regulations.

REPORT OF THE DIRECTORS' (Continued) FOR THE YEAR ENDED 28TH FEBRUARY 2024

We have registered with ICO for data compliance.

We have engaged with an Internet Safety provider to provide an NCSC certified IT check. We have updated our website to include added virus protection and information.

We apply NSPCC Caspar Safeguarding.

We have upgraded our systems and tightened security around all online work.

We have been using a Learning Management System to deliver both online and in person programs.

Programmes

We continue to create age-appropriate materials and programmes to accommodate children and young people aged 4-18 years old. We have developed and extended our programmes based on evaluation and feedback. Due to the success and appetite for our 12-week programme we are designing a year-round programme.

We have stripped back our programmes to create a minimum baseline of good mental health for children and young people. With only 5% of NHS budgets spent on prevention, we renew our pledge to reverse the trend of childhood obesity and poor mental health.

We have created extensive mental health materials to work alongside our physical and nutritional health programmes. We have endeavored to maximise inclusivity with our programmes and work, providing translations of work and hard copies where online access is not available.

We have developed a Neuronimo At Home programme for parents and care-givers. We have adapted the programme and delivered to 23,350 SEND young people.

We have delivered the programme to 27,643 ESL young people.

We have had requests to create a mental health programme for adults and corporates.

Reach

We have continued to extend our reach to England, Wales, Scotland and Northern Ireland and Republic of Ireland.

Staff

Our anticipated staff recruitment in 2020 was placed on hold due to deferred funding. We continue to work with Ambassadors and staff on a self-employed basis and outsource our production teams. Delayed delivery of our RCT and a subsequent government collapse has delayed our expansion and recruitment of more staff.

Volunteers

We continue to work with a total of 38 volunteers.

COVID-19 impact and Cost of Living

As a charity we have continued to be greatly impacted by COVID-19 and the looming cost of living crisis. Our young people have been impacted in both their mental and physical health through and post pandemic. The anticipated cost of living crisis combined with an energy crisis has further impacted both mental and physical health. Cold homes will have an impact as will reduced spending capacity due to rising costs of day-to-day bills. Parental stress will impact greatly, and we anticipate a continued increase in demand for services as seen during Covid-19. Funding opportunities are greatly reduced, further emphasizing the need to diversify income.

Financial Review

The charity has made efforts this year to secure outside funding and continued in this year to put in place the foundations needed to build reserves. We piloted 3 cross charity delivery programmes as a diversification of income source which was well received and we plan to continue.

The trustees are confident that the ongoing works in getting the structure and procedures in place alongside anticipated contracts will in the future lead to a financially sound basis for the charity.

Reserves

The charity has reached and maintained its 5 months reserves by generating unrestricted surpluses after a previous drop in reserves due to an unprecedented increase of service coupled with a delay in funding due to Covid-19.

**REPORT OF THE DIRECTORS' (Continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2024**

Statement of Directors' Responsibilities

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- 13.** select suitable accounting policies and then apply them consistently;
- 14.** make judgements and estimates that are reasonable and prudent;
- 15.** prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- 16.** state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements.


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

The Directors are also responsible for the contents of the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 28TH February 2024 and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the 18/11/24

Signed on their behalf by Director 

REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY
GUARANTEE)

**STATEMENT OF FINANCIAL ACTIVITIES FOR
THE YEAR ENDED 28TH FEBRUARY 2024**

(Incorporating Income & Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
INCOMING RESOURCES					2
Income Resources from Generated Funds					
Donations Grants & Legacies	2a	20,963.41	84,454.77	105,418.18	80,136
Investment Income	2b	-	-	-	-
Activities for Generating Funds	2c	4,078	-	4,078	30,315
TOTAL INCOMING RESOURCES		25,041.41	84,454.77	109,496.18	110,451
RESOURCES EXPENDED					
Cost of Generating Funds					
Cost of Charitable Activities	3a	24,332.36	84,454.87	108,787.23	110,666
Cost of Generating Funds	3b	-	-	-	-
Governance Costs	3c	700	-	700	700
TOTAL RESOURCES USED		25,032.36	84,454.87	109,487.23	111,266
NET INCOMING/(OUTGOING) RESOURCES		9.05	-	9.05	(815)
Balance Brought Forward		16,619	-	16,619	(33,347)
Introduction of Learning Management System	4 & 17	-	-	-	50,781
TOTAL FUNDS CARRIED FORWARD		16,628.05	-	16,628.05	16,619

Movements on all reserves and all recognised gains and losses are shown above. All of the charity's operations are classed as continuing.

The notes on pages 9 to 16 form part of these financial statements

BALANCE SHEET
AS AT 28TH FEBRUARY 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 28-Feb24 £	Total 28-Feb-23 £
Fixed Assets					
Tangible Assets		0	-	0	16,162
Intangible Assets		173,867		173,867	173,867
Investments		-	-	-	-
		173,867	-	173,867	190,029
Current Assets					
Stock	16	-	-	-	-
Debtors & Prepayments	5	1,320	-	1,320	-
Cash at Bank and in Hand	6	9.05	-	9.05	2,907
Total Current Assets		1,329.05	-	1,329.05	2,907
Creditors: amounts falling due within one year	7	(700)	-	(700)	(700)
NET CURRENT ASSETS		629.05	-	629.05	2,207
TOTAL ASSETS less current liabilities		174,496.05	-	174,496.05	192,236
Creditors: amounts falling due in more than one year	8	(36,620)	-	(36,620)	(89,730)
NET ASSETS		137,876.05	-	137,876.05	102,506
Funds of the Charity					
General Funds		137,876.05	-	137,876.05	102,506
Restricted Funds	4	-	-	-	50,781
Total Funds		137,876.05	-	137,876.05	153,287


Directors' Responsibilities:

The Directors are satisfied that for the year ended on 28TH February 2024 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 18.

The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The Directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the 18th November, 2024.....

Signed on their behalf by Director 

Printed Name Jade Potter

REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28TH FEBRUARY 2024

1. ACCOUNTING POLICIES (Continued)

Basis of Preparation & Assessment of Going Concern Basis of

Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The accounts have been prepared on the assumption that the Charity is able to continue as a going concern which the Trustees consider appropriate having regard to funding secured for 2023/24. The Trustees have provided ongoing support to the Charity and have obtained loan finance, allowing the charity to carry out further scheduled charitable activities during this financial period.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 28TH FEBRUARY 2024

1. ACCOUNTING POLICIES (Continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

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

Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the financial period. Pension contributions are charged to the Statement of Financial Activities as they become payable.

Taxation

The Charity is exempt from tax on its charitable activities.

Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Fixed Tangible Assets

Tangible fixed assets for use by the charity, these are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance basis over their estimated useful lives. The rates applied per annum are as follows:

General Equipment	33.33% Straight Line Basis
Restricted Equipment	33.33% Straight Line Basis

Amortization Expense

Amortization will be calculated at a rate to write off the cost of intangible assets on a reducing balance basis from FY 2025. The rates applied per annum are as follows:

Intangible Assets	20% Straight Line Basis
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There has been no change to the accounting policies (valuation rules and methods of accounting) except amortization policy added since last year.

REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE
YEAR ENDED 28TH FEBRUARY 2024****2. INCOMING RESOURCES**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Donations Grants & Legacies					
Gifts & Donations		-	-	-	-
Grants	5	20,963.41	84,454.77	105,418.18	80,136
		20,963.41	84,454.77	105,418.18	80,136
b) Investment Income					
Interest		-	-	-	-
		-	-	-	-
c) Activities for Generating Fund					
Programme Income		4,078	-	4,078	30,315
		25,041.41	84,454.77	109,496.18	110,451

REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE
YEAR ENDED 28TH FEBRUARY 2024****3. RESOURCES EXPENDED**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Costs of Charitable Activities					
Administrative Costs		1,420	-	1,420	1,136
Bank & Interest Charges		1,124	-	1,124	1,104
Depreciation Expenses		16,162	-	16,162	16,162
Direct Programme Costs	5	2,346.36	84,454.77	86,801.13	88,886
Programme Design Costs		3,280	-	3,280	3,163
Website Costs		-	-	-	110
		24,332.36	84,454.77	108,787.13	110,561
b) Cost of Generating Funds					
Fundraising Costs		-	-	-	-
		-	-	-	-
c) Governance Costs					
Independent Examiners Fee	9	700	-	700	700
		700	-	700	700

REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 28TH FEBRUARY 2024

4. RESTRICTED FUNDS

PREVIOUS FINANCIAL YEAR

	Balance				Balance
	01-Mar-22	Income	Expenditure	Transfers	28-Feb-23
	£	£	£	£	£
Sovereign	-	11,650	11,650	-	-
The Westminster Foundation	-	5,000	5,000	-	-
The Hampstead & Campden Wells Trust	-	2,000	2,000	-	-
The Young Camden Foundation	-	3,000	3,000	-	-
CIN	-	48,486	48,486	-	-
Learning Management Programme	-	50,781	-	-	-
	-	120,917	70,136	-	50,781

CURRENT FINANCIAL YEAR

	Balance				Balance
	01-Mar-23	Income	Expenditure	Transfers	28-Feb-24
	£	£	£	£	£
Sovereign	-	41,988	41,988	-	-
The Westminster Foundation	-	1,800	1,800	-	-
Compass	-	36,766.77	36,788.77	-	-
Chapman	-	1,000	1,000	-	-
Souter	-	2,900	2,900	-	-
	-	84,454.77	84,454.77	-	-

Learning Management System - Online resources for Children and Young People to deliver specific learning programmes.

The restricted funds held are represented by the Charity's cash reserves and stock maintained and are to be expended as specified above.

REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 28TH FEBRUARY 2024

5. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 28-Feb-24 £	Total 28-Feb-23 £
Sundry Debtors	1,320	-	1,320	123,086
	1,320	-	1,320	123,086

6. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 28-Feb-24 £	Total 28-Feb-23 £
Cash at Bank and in Hand	9.05	-	9.05	2,907
	9.05	-	9.05	2,907

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 28-Feb-24 £	Total 28-Feb-23 £
Sundry Creditors	-	-	-	-
Independent Examiners Fee	700	-	700	700
	700	-	700	700

8. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 28- Feb-24 £	Total 28- Feb-23 £
Bounce Back Loan	4,620	-	4,620	7,230
Private Loan	-	-	-	10,500
The Charities Aid Foundation - Loan	-	-	-	40,000
The Centre for Innovation & Voluntary Action - Loan	32,000	-	32,000	32,000
	36,620	-	36,620	89,730

The Charity secured a Government-Backed Business Interruption Payment - Bounce Back Loan via Barclays Bank. The Charity secured a £10,000 loan at 2.5% interest with no repayments due within the first year and with repayment terms of 72 Months.

On the 9th August 2021, the Charity obtained an unsecured Loan from The Centre for Innovation & Voluntary Action. The Charity obtained an unsecured Loan of £32,000 at 5.00% interest and repayment terms of 36 Months.

REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 28TH FEBRUARY 2024

9. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 28- Feb-24 £	Total 28- Feb-23 £
Fixed Asset Investments	173,867	-	173,867	139,248
Net Current Assets	629.05	0	629.05	52,988
Long Term Liabilities	(36,620)	-	(36,620)	(89,730)
	137,876.05		137,876.05	102,506

10. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee and is a Charity registered with the Charity Commission number 1170880 and is not, therefore, subject to Corporation Tax and does not have a Share capital.

	TOTAL 2023/24 £	TOTAL 2022/23 £
Profit / (Deficit) for the financial year Other	9.05	(815)
Recognised Gains	0	50,781
	9.05	49,966
Balances Brought Forward	16,619	(33,347)
Closing Funds at 28TH February 2024	16,628.05	16,619

11. STAFF COSTS AND NUMBERS

The Charity employed no members of staff during this or the previous financial year. The Charity continues to use Ambassadors on a self-employed basis and outsource our production teams. We aim to recruit permanent staff in line with the expansion of the programme and RCT in 2023/2024.

The key management personnel of the charitable company comprises the trustees and CEO.

12. PAYMENTS TO DIRECTORS AND RELATED PARTIES

On the 17th January 2017, the Trustees agreed to acquire the use of services for research and development purposes and agreed for those services to be delivered by Neuronimo Limited (Registered Company Number NI655004). It was agreed that the research and programme delivery services would be administered by Neuronimo Limited (Registered Company Number NI655004) at no initial annual cost, which would be reviewed annually by the Trustees.

The Chief Executive Officer of Reverse The Trend Foundation (Registered Charity Number 1170880), Mrs Caitlin Hall is a Director and Shareholder of Neuronimo Limited (Registered Company Number NI655004) and holds the Trademark for Neuronimo having created the programme. The Chief Executive Officer, Mrs Caitlin Hall is also related to Reverse The Trend Foundation Trustee, Mrs Sarah Morrow and all conflicts of interest have been identified, managed and documented in accordance with the Charity's Governing Document.

13. RISK ASSESSMENT

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavor not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

16. STOCK

There is zero inventory during the year.

17. Intangible Assets

Intangible assets consists of the Learning Management Programme which is used as an online resources for Children and Young People to deliver specific learning programmes. Programmes credit are charged at US Dollar rates in order to generate profits to further the Charity's objects.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Reverse The Trend Foundation on the amended accounts for the year ended 28th February 2024 set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The Charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility o:-

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

Basis of independent examiner's statement

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 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.

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.



Muhammad Farooq Khalid

Chartered Certified Accountant

REVERSE THE TREND FOUNDATION

England & Wales - Charity number 1170880

Accounts

**ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE
YEAR ENDED 28TH FEBRUARY 2023**

**REVERSE THE
TREND
FOUNDATION**

(A COMPANY LIMITED BY GUARANTEE)

REGISTERED CHARITY NUMBER: 1170880

REGISTERED COMPANY NUMBER: 10001362

REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

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Page 18	Independent Examiner's Report

REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER 1170880

COMPANY REGISTRATION NUMBER 10001362

DATE OF INCORPORATION 11th February 2016

START OF FINANCIAL YEAR 1st March 2022

END OF FINANCIAL YEAR 28th February 2023

DIRECTORS AT 28TH FEBRUARY 2023 Sarah Morrow
Meghan Phillips
Jade Potter

CHIEF EXECUTIVE OFFICER Caitlin Hall

GOVERNING DOCUMENT Memorandum and Articles of Association Incorporated 11th February 2016

OBJECTS

To advance the health and wellbeing of Children living in the UK. To deliver this object the Charity will; **a)** Provide high quality cost effective health programmes. **b)** Develop and innovative services that address the needs of the changing population. **c)** Provide related training and education. **d)** Operate as to maximise the Charitable benefit of its income balancing costs and value generation.

CORRESPONDENT ADDRESS 71-75 Shelton Street
London
WC2H 9JQ

PRIMARY BANKERS Barclays Bank Plc
1 Churchill Place
London
E14 5HP

INDEPENDENT EXAMINERS Faizan Ahmed

REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS' FOR THE YEAR ENDED 28TH FEBRUARY 2023

The trustees present their report along with the financial statements of the charity for the year ended 28 February 2023.

Reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Structure, Governance and Management

The charity is governed by the Memorandum and Articles of Association of the company limited by guarantee.

The charity is governed by a board of trustees as listed on page 3. Potential new trustees are nominated by existing trustees. The trustees have considered the principal risks facing the charity and have put in place systems and controls to mitigate them. Safeguarding policies have been updated in the light of Covid-19.

The trustees have engaged with Hodwell Associates as part of a funded programme from City Trust to increase trustee numbers.

Objectives and Activities

Reverse The Trend Foundation works with children, young people, families and communities across the UK to improve physical, emotional and nutritional health. There is a particular focus on mental health in light of the Covid-19 pandemic and the Cost of Living Crisis

Reverse The Trend Foundation recognizes the importance of a systematic and multi-sector approach to tackling childhood obesity and mental health. We combine the best business practices with the science of behavioral change and apply this focus into all of our initiatives. We create evidence-based and evidence-gathering programs.

In setting the objectives and activities for the year, the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and Performance

We have delivered our 12-week Neuronimo programme to a total of 414,000 young people with a set of published outcomes and evaluation.

We extended our resources and inclusiveness by creating animations, interactive transcripts closed captions and video content for our programs.

We extended our 12-week Neuronimo At Home programme for parents and care-givers to access. To date over 96,000 registrations have completed Neuronimo At Home.

We ran a week long online programme during Children's Mental Health week which was attended by over 100,000 young people. We

delivered throughout London, N. Ireland, Republic of Ireland, South West England, Cambridge, Essex and Southampton.

We delivered our programme to other charities, sharing resources and outcomes.

Having redesigned our University-led Randomized Control Trial to a multi-Centre trial in light of Covid-19 with four centers in England, Scotland, Wales and Northern Ireland running the same Study Protocol allowing for cohort changes due to Covid-19, recruitment to the trial has been delayed due to the collapse of the Stormont government and subsequent funding freeze. The charity continues to research alternative forms of funding.

Collaborations

We continue to work with government agencies to implement our programs. We work closely with Public Health, Department of Education, Department of Health, The Education Authority, Directors of Education in Wales, Safe Food, SHINE Network in Scotland and Local government throughout the UK. We continue our relationship with CIVA and AHSN's throughout England.

Our UK Randomised control Trial is ongoing.

Technology

We continue to work with Microsoft's Non Profit programme and to comply with GDPR regulations.

REPORT OF THE DIRECTORS' (Continued) FOR THE YEAR ENDED 28TH FEBRUARY 2023

We have registered with ICO for data compliance.

We have engaged with an Internet Safety provider to provide an NCSC certified IT check. We have updated our website to include added virus protection and information.

We have upgraded our systems and tightened security around all online work.

We have been using a Learning Management System to deliver both online and in person programs.

Programmes

We continue to create age-appropriate materials and programmes to accommodate children and young people aged 4-18 years old. We have developed and extended our programmes based on evaluation and feedback. Due to the success and appetite for our 12-week programme we are designing a year-round programme.

We have stripped back our programmes to create a minimum baseline of good mental health for children and young people. With only 5% of NHS budgets spent on prevention, we renew our pledge to reverse the trend of childhood obesity and poor mental health.

We have created extensive mental health materials to work alongside our physical and nutritional health programmes. We have endeavored to maximise inclusivity with our programmes and work, providing translations of work and hard copies where online access is not available.

We have developed a Neuronimo At Home programme for parents and care-givers. We have adapted the programme and delivered to 19,450 SEND young people.

We have delivered the programme to 17,193 ESL young people.

We have had requests to create a mental health programme for adults.

Reach

We have continued to extend our reach to England, Wales, Scotland and Northern Ireland and Republic of Ireland.

Staff

Our anticipated staff recruitment in 2020 was placed on hold due to deferred funding. We continue to work with Ambassadors and staff on a self-employed basis and outsource our production teams. Delayed delivery of our RCT and a subsequent government collapse has delayed our expansion and recruitment of more staff.

Volunteers

We continue to work with a total of 32 volunteers.

COVID-19 impact and Cost of Living

As a charity we have continued to be greatly impacted by COVID-19 and the looming cost of living crisis. Our young people have been impacted in both their mental and physical health through and post pandemic. The anticipated cost of living crisis combined with an energy crisis has further impacted both mental and physical health. Cold homes will have an impact as will reduced spending capacity due to rising costs of day-to-day bills. Parental stress will impact greatly, and we anticipate a continued increase in demand for services as seen during Covid-19.

Financial Review

The charity has made efforts this year to secure outside funding and continued in this year to put in place the foundations needed to build reserves. We piloted a cross charity delivery programme as a diversification of income source which was well received and we plan to continue.

The trustees are confident that the ongoing works in getting the structure and procedures in place alongside anticipated contracts will in the future lead to a financially sound basis for the charity.

Reserves

The charity has reached and maintained its 5 months reserves by generating unrestricted surpluses after a previous drop in reserves due to an unprecedented increase of service coupled with a delay in funding due to Covid-19.

Accountants

Castleview Accountants were appointed

**REPORT OF THE DIRECTORS' (Continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2023**

Statement of Directors' Responsibilities

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- d) state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements.


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

The Directors are also responsible for the contents of the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 28th February 2023 and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the 23/02/24

Signed on their behalf by Director 

REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY
GUARANTEE)

**STATEMENT OF FINANCIAL ACTIVITIES FOR
THE YEAR ENDED 28TH FEBRUARY 2023**

(Incorporating Income & Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
INCOMING RESOURCES					
Income Resources from Generated Funds					
Donations Grants & Legacies	3a	10,000	70,136	80,136	142,387
Investment Income	3b	-	-	-	-
Activities for Generating Funds	3c	30,315	-	30,315	28,388
TOTAL INCOMING RESOURCES		40,315	70,136	110,451	170,775
RESOURCES EXPENDED					
Cost of Generating Funds					
Cost of Charitable Activities	4a	40,430	70,136	110,666	247,015
Cost of Generating Funds	4b	-	-	-	-
Governance Costs	4c	700	-	700	700
TOTAL RESOURCES USED		41,130	70,136	111,266	247,715
NET INCOMING(OUTGOING) RESOURCES		(815)	-	(815)	(76,940)
Balance Brought Forward		(33,347)	-	(33,347)	(13,796)
Introduction of Learning Management System	5 & 18		50,781	50,781	57,388
TOTAL FUNDS CARRIED FORWARD		(34,162)	50,781	16,619	(33,347)

Movements on all reserves and all recognised gains and losses are shown above. All of the charity's operations are classed as continuing.

The notes on pages 8 to 17 form part of these financial statements.

BALANCE SHEET
AS AT 28TH FEBRUARY 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 28-Feb-23 £	Total 28-Feb-22 £
Fixed Assets					
Tangible Assets	2	16,162	-	16,162	-
Intangible Assets		173,867		173,867	
Investments	6	-	-	-	-
		190,029	-	190,029	-
Current Assets					
Stock	18	-	-	-	57,388
Debtors & Prepayments	7	-	-	-	-
Cash at Bank and in Hand	8	2,907	-	2,907	2,464
Total Current Assets		2,907	-	2,907	59,853
Creditors: amounts falling due within one year	9	700	-	700	700
NET CURRENT ASSETS		2207	-	2207	59,153
TOTAL ASSETS less current liabilities		192,236	-	192,236	59,153
Creditors: amounts falling due in more than one year	10	(89,730)	-	(89,730)	92,500
NET ASSETS		102,506	-	102,506	(33,347)
Funds of the Charity					
General Funds		102,506	-	102,506	(33,347)
Restricted Funds	5	-	50,781	50,781	-
Total Funds		102,506	50,781	153,287	(33,347)

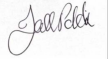
Directors' Responsibilities:

The Directors are satisfied that for the year ended on 28th February 2023 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 18.

The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The Directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the
.....23/02/24.....

Signed on their behalf by Director 

Printed Name Jade Potter

REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28TH FEBRUARY 2023

1. ACCOUNTING POLICIES (Continued)

Basis of Preparation & Assessment of Going Concern Basis of

Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The accounts have been prepared on the assumption that the Charity is able to continue as a going concern which the Trustees consider appropriate having regard to funding secured for 2023/24. The Trustees have provided ongoing support to the Charity and have obtained loan finance, allowing the charity to carry out further scheduled charitable activities during this financial period.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 28TH FEBRUARY 2023

1. ACCOUNTING POLICIES (Continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

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

Pensions

The Charity operates a define contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the financial period. Pension contributions are charged to the Statement of Financial Activities as they become payable.

Taxation

The Charity is exempt from tax on its charitable activities.

Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Fixed Tangible Assets

Tangible fixed assets for use by the charity, these are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance basis over their estimated useful lives. The rates applied per annum are as follows:

General Equipment	33.33% Straight Line Basis
Restricted Equipment	33.33% Straight Line Basis

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE
YEAR ENDED 28TH FEBRUARY 2023****2. TANGIBLE FIXED ASSETS**

		Restricted Equipment Cost £	General Equipment Cost £	Total 2021/22 £
Cost	01-Mar-22	-	48,486	48,486
Additions		-	-	-
Net Book Value at	28-Feb-23	-	48,486	48,486
Depreciation	01-Mar-22	-	32,324	32,324
Charge		-	16,162	16,162
Depreciation at	28-Feb-23	-	48,486	48,486
Net Book Value	28-Feb-23	-	-	-
Net Book Value	28-Feb-22	-	16,162	16,162

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

28th February 2023: None 28th

February 2022: None

REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE
YEAR ENDED 28TH FEBRUARY 2023****3. INCOMING RESOURCES**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
a) Donations Grants & Legacies					
Gifts & Donations		-	-	-	113
Grants	5	10,000	70,136	80,136	142,387
		10,000	70,136	80,136	142,387
b) Investment Income					
Interest		-	-	-	-
		-	-	-	-
c) Activities for Generating Fund					
Programme Income		30,315	-	30,315	28,388
		30,315	-	30,315	28,388

REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE
YEAR ENDED 28TH FEBRUARY 2023****4. RESOURCES EXPENDED**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
a) Costs of Charitable Activities					
Administrative Costs		1,136	-	1,136	842
Bank & Interest Charges		1,104	-	1,104	1,306
Depreciation Expenses		16,162	-	16,162	2,150
Direct Programme Costs	5	18,750	70,136	88,886	155,223
Programme Design Costs		3,163	-	3,163	87,482
Website Costs		-	-	110	
		40,315	70,136	110,561	247,015
b) Cost of Generating Funds					
Fundraising Costs		-	-	-	-
		-	-	-	-
c) Governance Costs					
Independent Examiners Fee	9	700	-	700	700
		700	-	700	700

REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE
YEAR ENDED 28TH FEBRUARY 2023****5. RESTRICTED FUNDS****PREVIOUS FINANCIAL YEAR**

	Balance				Balance
	01-Mar-21	Income	Expenditure	Transfers	28-Feb-22
	£	£	£	£	£
Learning Management Programme	-	57,388	-	-	57,388
Cambridge shire Community Foundation	-	4,855	4,855	-	-
The Hampstead & Campden Wells Trust	-	2,000	2,000	-	-
Lewisham Local Giving - Covid Measures Fund	-	832	832	-	-
Lewisham Local Giving - Infection Control Fund	-	926	926	-	-
Lewisham Local Giving - Testing Fund	-	1,000	1,000	-	-
Association of Mental Health Providers	-	4,640	4,640	-	-
The London Community Foundation	-	7,021	7,021	-	-
Food Safety Fund	-	100,000	100,000	-	-
	-	178,662	121,274	-	57,388

CURRENT FINANCIAL YEAR

	Balance				Balance
	01-Mar-22	Income	Expenditure	Transfers	28-Feb-23
	£	£	£	£	£
Sovereign	-	11,650	11,650	-	-
The Westminster Foundation	-	5,000	5,000	-	-
The Hampstead & Campden Wells Trust	-	2,000	2,000	-	-
The Young Camden Foundation	-	3,000	3,000	-	-
CIN	-	48,486	48,486	-	-
Learning Management Programme	-	50,781	-	-	-
	-	120,917	70,136	-	50,781

Learning Management System - Online resources for Children and Young People to deliver specific learning programmes.

The restricted funds held are represented by the Charity's cash reserves and stock maintained and are to be expended as specified above.

REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 28TH FEBRUARY 2023

6. INVESTMENTS

The Charity held no fixed assets investments during this or the previous financial year.

7. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 28-Feb-23 £	Total 28-Feb-22 £
Sundry Debtors	123,086	-	123,086	
	123,086	-	123,086	

8. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 28-Feb-23 £	Total 28-Feb-22 £
Cash at Bank and in Hand	2,907	-	2,907	2,464
	2,907	-	2,907	2,464

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 28-Feb-23 £	Total 28-Feb-22 £
Sundry Creditors	-	-	-	-
Independent Examiners Fee	700	-	700	700
	700	-	700	700

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 28- Feb-23 £	Total 28- Feb-22 £
Bounce Back Loan	10,000	-	7,230	10,000
Private Loan	10,500	-	10,500	10,500
The Charities Aid Foundation - Loan	40,000	-	40,000	-
The Centre for Innovation & Voluntary Action - Loan	32,000	-	32,000	-
	92,500	-	89,730	20,500

The Charity secured a Government-Backed Business Interruption Payment - Bounce Back Loan via Barclays Bank. The Charity secured a £10,000 loan at 2.5% interest with no repayments due within the first year and with repayment terms of 72 Months.

Private loans are interest free loans from private individuals with no specific repayment terms. The loans are outstanding as at 28th February 2023 and the loans were provided by a trustee (see note 14 for further details).

On the 30th September 2021, the Charity obtained an unsecured Loan from The Charities Aid Foundation. The Charity obtained an unsecured Loan of £40,000 at 6.5% interest and repayment terms of 25 Months.

On the 9th August 2021, the Charity obtained an unsecured Loan from The Centre for Innovation & Voluntary Action. The Charity obtained an unsecured Loan of £32,000 at 5.00% interest and repayment terms of 36 Months.

REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 28TH FEBRUARY 2023

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 28- Feb-23 £	Total 28- Feb-22 £
Fixed Asset Investments	139,248	-	139,248	-
Net Current Assets	2,207	50,781	52,988	59,153
Long Term Liabilities	89,730	-	89,730	92,500
	51,725	50,781	102,506	(33,347)

12. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee and is a Charity registered with the Charity Commission number 1170880 and is not, therefore, subject to Corporation Tax and does not have a Share capital.

	TOTAL 2022/23 £	TOTAL 2021/22 £
Profit / (Deficit) for the financial year Other	(815)	(76,940)
Recognised Gains	50,781	-
	49,966	(76,940)
Balances Brought Forward	(33,347)	(13,796)
Closing Funds at 28th February 2023	16,619	(90,736)

13. STAFF COSTS AND NUMBERS

The Charity employed no members of staff during this or the previous financial year. The Charity continues to use Ambassadors on a self-employed basis and outsource our production teams. We aim to recruit permanent staff in line with the expansion of the programme and RCT in 2023/2024.

The key management personnel of the charitable company comprises the trustees and CEO.

14. PAYMENTS TO DIRECTORS AND RELATED PARTIES

During the previous financial year Trustee Mr Ian Gethin made a loan to the Charity totaling £10,500, in furtherance of the Charity's objects. The loans bear no interest and the loans are repayable by the Charity when sufficient resources become available. The loans are fully outstanding as at 28th February 2023.

On the 17th January 2017, the Trustees agreed to acquire the use of services for research and development purposes and agreed for those services to be delivered by Neuronimo Limited (Registered Company Number NI655004). It was agreed that the research and programme delivery services would be administered by Neuronimo Limited (Registered Company Number NI655004) at no initial annual cost, which would be reviewed annually by the Trustees.

The Chief Executive Officer of Reverse The Trend Foundation (Registered Charity Number 1170880), Mrs Caitlin Hall is a Director and Shareholder of Neuronimo Limited (Registered Company Number NI655004) and holds the Trademark for Neuronimo having created the programme. The Chief Executive Officer, Mrs Caitlin Hall is also related to Reverse The Trend Foundation Trustee, Mrs Sarah Morrow and all conflicts of interest have been identified, managed and documented in accordance with the Charity's Governing Document.

15. RISK ASSESSMENT

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

16. RESERVES POLICY

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

17. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

18. STOCK

There is zero inventory during the year.

19. Intangible Assets

Intangible assets consists of the Learning Management Programme which is used as an online resources for Children and Young People to deliver specific learning programmes. Programmes credit are charged at US Dollar rates in order to generate profits to further the Charity's objects.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Reverse The Trend Foundation on the amended accounts for the year ended 28th February 2023 set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The Charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility o:-

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

Basis of independent examiner's statement

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 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.

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.



Faizan Ahmad

External Auditor (Clarity Audit & Assurance)

REVERSE THE TREND FOUNDATION

England & Wales - Charity number 1170880

Accounts

**AMENDED ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28TH FEBRUARY 2022**

**REVERSE THE TREND
FOUNDATION**

(A COMPANY LIMITED BY GUARANTEE)

REGISTERED CHARITY NUMBER: 1170880

REGISTERED COMPANY NUMBER: 10001362

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

REVERSE THE TREND FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

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Page 4 to 6	Report of the Directors'
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Page 8	Balance Sheet
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Page 18	Independent Examiner's Report

REVERSE THE TREND FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

AMENDED LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1170880
COMPANY REGISTRATION NUMBER	10001362
DATE OF INCORPORATION	11th February 2016
START OF FINANCIAL YEAR	1st March 2021
END OF FINANCIAL YEAR	28th February 2022
DIRECTORS AT 28TH FEBRUARY 2022	Sarah Morrow Meghan Phillips Jade Potter Ian Gethin
CHIEF EXECUTIVE OFFICER	Caitlin Hall
GOVERNING DOCUMENT	Memorandum and Articles of Association Incorporated 11th February 2016

OBJECTS

To advance the health and wellbeing of Children living in the UK. To deliver this object the Charity will; **a)** Provide high quality cost effective health programmes. **b)** Develop and innovative services that address the needs of the changing population. **c)** Provide related training and education. **d)** Operate as to maximise the Charitable benefit of its income balancing costs and value generation.

CORRESPONDENT ADDRESS	71-75 Shelton Street London WC2H 9JQ
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PRIMARY BANKERS	Barclays Bank Plc 1 Churchill Place London E14 5HP
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INDEPENDENT EXAMINERS	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS
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REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

AMENDED REPORT OF THE DIRECTORS' FOR THE YEAR ENDED 28TH FEBRUARY 2022

The trustees present their report along with the financial statements of the charity for the year ended 28 February 2022.

Reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Structure, Governance and Management

The charity is governed by the Memorandum and Articles of Association of the company limited by guarantee.

The charity is governed by a board of trustees as listed on page 3. Potential new trustees are nominated by existing trustees.

The trustees have considered the principal risks facing the charity and have put in place systems and controls to mitigate them.

Safeguarding policies have been updated in the light of Covid-19.

The trustees have engaged with Hodwell Associates as part of a funded programme from City Trust to increase trustee numbers.

Objectives and Activities

Reverse The Trend Foundation works with children, young people, families and communities across the UK to improve physical, emotional and nutritional health. There is a particular focus on mental health in light of the Covid-19 pandemic.

Reverse The Trend Foundation recognises the importance of a systematic and multi-sector approach to tackling childhood obesity and mental health. We combine the best business practices with the science of behavioural change and apply this focus into all of our initiatives. We create evidence-based and evidence-gathering programmes.

In setting the objectives and activities for the year, the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and Performance

We delivered our 12-week Neuronimo programme to 283,000 young people with a set of published outcomes and evaluation.

We extended our resources and inclusiveness by creating animations, closed captions and video content for our programmes.

We created a 12-week Neuronimo At Home programme for parents and care-givers to access. To date over 33,000 registrations have completed Neuronimo At Home.

We ran a week long online programme during Children's Mental Health week which was attended by over 100,000 young people.

We delivered throughout London, N. Ireland, Republic of Ireland, Cambridge, Essex and Southampton.

We redesigned our University-led Randomised Control Trial to a multi-centre trial in light of Covid-19. Four centres in England, Scotland, Wales and Northern Ireland will now run the same Study Protocol allowing for cohort changes due to Covid-19. Public health continue to support the RCT along with local authorities. Recruitment to the trial will begin in Autumn 2022.

We have seen an increase of 62% in enquiries from members of the public to access our services.

Collaborations

We continue to work with government agencies to implement our programmes. We work closely with Public Health, Department of Education, Department of Health, The Education Authority, Directors of Education in Wales, SafeFood, SHINE Network in Scotland and Local government throughout the UK. We continue our relationship with CIVA and AHSN's throughout England.

Our UK Randomised control Trial with our Academic Partners is due to recruit in Autumn 2022.

Technology

We continue to work with Microsoft's Non Profit programme and to comply with GDPR regulations.

REVERSE THE TREND FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

AMENDED REPORT OF THE DIRECTORS' (Continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2022

We have registered with ICO for data compliance.

We have engaged with an Internet Safety provider to provide an NCSC certified IT check. We have updated our website to include added virus protection and information.

We have upgraded our systems and tightened security around all online work.

We have been using a Learning Management System to deliver both online and in person programmes.

Programmes

We continue to create age-appropriate materials and programmes to accommodate children and young people aged 4-18 years old. We have developed and extended our programmes based on evaluation and feedback. Due to the success and appetite for our 12-week programme we are designing a year-round programme.

We have stripped back our programmes to create a minimum baseline of good mental health for children and young people. With only 5% of NHS budgets spent on prevention, we renew our pledge to reverse the trend of childhood obesity and poor mental health.

We have created extensive mental health materials to work alongside our physical and nutritional health programmes. We have endeavoured to maximise inclusivity with our programmes and work, providing translations of work and hard copies where online access is not available.

We have developed a Neuronimo At Home programme for parents and care-givers.

We have adapted the programme and delivered to 10,390 SEND young people.

We have delivered the programme to 6,872 ESL young people.

Reach

We have continued to extend our reach to Cape Town, England, Wales, Scotland and Northern Ireland and Republic of Ireland.

Staff

Our anticipated staff recruitment in 2020 was placed on hold due to deferred funding. We continue to use our Ambassadors on a self-employed basis and outsource our production teams. We aim to recruit permanent staff in line with the expansion of the programme and RCT in 2022/2023.

Volunteers

We continue to work with a total of 28 volunteers.

COVID-19 impact and Cost of Living

As a charity we have continued to be greatly impacted by COVID-19 and the looming cost of living crisis. Our young people have been impacted in both their mental and physical health through and post pandemic. A looming cost of living crisis combined with an energy crisis will further impact both mental and physical health. Cold homes will have an impact as will reduced spending capacity due to rising costs of day-to day bills. Parental stress will impact greatly and we anticipate an increase in demand for services as seen during Covid-19.

Financial Review

The charity has made efforts this year to secure outside funding and continued in this year to put in place the foundations needed to build reserves. We piloted a small charge for our programme as a diversification of income source which was well received and we plan to continue.

The trustees are confident that the ongoing works in getting the structure and procedures in place alongside anticipated contracts will in the future lead to a financially sound basis for the charity.

Reserves

The charity has reached and maintained its 5 months reserves by generating unrestricted surpluses after a previous drop in reserves due to an unprecedented increase of service coupled with a delay in funding due to Covid-19.

Accountants

Castle View Accounting were appointed as accountants to the charitable company.

REVERSE THE TREND FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

AMENDED REPORT OF THE DIRECTORS' (Continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2022

Statement of Directors' Responsibilities

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- d) state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements.

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

The Directors are also responsible for the contents of the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached amended statement of financial activities and amended balance sheet for the year ended 28th February 2022 and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the 30/03/2023

Signed on their behalf by Director 

Printed Name: Jade Potter

REVERSE THE TREND FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

**AMENDED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28TH FEBRUARY 2022**

(Incorporating Income & Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
INCOMING RESOURCES					
Income Resources from Generated Funds					
Donations Grants & Legacies	3a	21,113	121,274	142,387	112,537
Investment Income	3b	-	-	-	-
Activities for Generating Funds	3c	28,388	-	28,388	-
TOTAL INCOMING RESOURCES		49,501	121,274	170,775	112,537
RESOURCES EXPENDED					
Cost of Generating Funds					
Cost of Charitable Activities	4a	125,741	121,274	247,015	110,427
Cost of Generating Funds	4b	-	-	-	2,000
Governance Costs	4c	700	-	700	1,170
TOTAL RESOURCES USED		126,441	121,274	247,715	113,597
NET INCOMING/(OUTGOING) RESOURCES		(76,940)	-	(76,940)	(1,060)
Balance Brought Forward		(13,796)	-	(13,796)	(12,736)
Introduction of Learning Management System	5 & 18	-	57,388	57,388	-
TOTAL FUNDS CARRIED FORWARD		(90,736)	57,388	(33,347)	(13,796)

Movements on all reserves and all recognised gains and losses are shown above. All of the charity's operations are classed as continuing.

The notes on pages 8 to 17 form part of these financial statements.

REVERSE THE TREND FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

AMENDED BALANCE SHEET
AS AT 28TH FEBRUARY 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 28-Feb-22 £	Total 28-Feb-21 £
Fixed Assets					
Tangible Assets	2	-	-	-	2,150
Investments	6	-	-	-	-
		-	-	-	2,150
Current Assets					
Stock	18	-	57,388	57,388	-
Debtors & Prepayments	7	-	-	-	6,855
Cash at Bank and in Hand	8	2,464	-	2,464	9
Total Current Assets		2,464	57,388	59,853	6,864
Creditors: amounts falling due within one year	9	700	-	700	2,310
NET CURRENT ASSETS		1,764	57,388	59,153	4,554
TOTAL ASSETS less current liabilities		1,764	57,388	59,153	6,704
Creditors: amounts falling due in more than one year	10	92,500	-	92,500	20,500
NET ASSETS		(90,736)	-	(33,347)	(13,796)
Funds of the Charity					
General Funds		(90,736)	-	(90,736)	(13,796)
Restricted Funds	5	-	57,388	57,388	-
Total Funds		(90,736)	57,388	(33,347)	(13,796)

Directors' Responsibilities:

The Directors are satisfied that for the year ended on 28th February 2022 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 18.

The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The Directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the 30/03/2023

Signed on their behalf by Director 

Printed Name: Jade Potter

REVERSE THE TREND FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

**AMENDED NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28TH FEBRUARY 2022**

1. ACCOUNTING POLICIES (Continued)

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The accounts have been prepared on the assumption that the Charity is able to continue as a going concern which the Trustees consider appropriate having regard to funding secured for 2022/23. The Trustees have provided ongoing support to the Charity and have obtained loan finance, allowing the charity to carry out further scheduled charitable activities during this financial period.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

AMENDED NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 28TH FEBRUARY 2022

1. ACCOUNTING POLICIES (Continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

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

Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the financial period. Pension contributions are charged to the Statement of Financial Activities as they become payable.

Taxation

The Charity is exempt from tax on its charitable activities.

Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Fixed Tangible Assets

Tangible fixed assets for use by the charity, these are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance basis over their estimated useful lives. The rates applied per annum are as follows:

General Equipment	33.33% Straight Line Basis
Restricted Equipment	33.33% Straight Line Basis

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

**AMENDED NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2022****2. TANGIBLE FIXED ASSETS**

		Restricted Equipment Cost £	General Equipment Cost £	Total 2021/22 £
Cost	01-Mar-21	-	6,450	6,450
Additions		-	-	-
Net Book Value at	28-Feb-22	<u>-</u>	<u>6,450</u>	<u>6,450</u>
Depreciation	01-Mar-21	-	4,300	4,300
Charge		-	2,150	2,150
Depreciation at	28-Feb-22	<u>-</u>	<u>6,450</u>	<u>6,450</u>
Net Book Value	28-Feb-22	<u>-</u>	<u>-</u>	<u>-</u>
Net Book Value	28-Feb-21	<u>-</u>	<u>2,150</u>	<u>2,150</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

28th February 2022: None

28th February 2021: None

REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

**AMENDED NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2022****3. INCOMING RESOURCES**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
a) Donations Grants & Legacies					
Gifts & Donations		113	-	113	17,166
Grants	5	21,000	121,274	142,274	95,371
		21,113	121,274	142,387	112,537
b) Investment Income					
Interest		-	-	-	-
		-	-	-	-
c) Activities for Generating Fund					
Programme Income		28,388	-	28,388	-
		28,388	-	28,388	-

REVERSE THE TREND FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

**AMENDED NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2022****4. RESOURCES EXPENDED**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
a) Costs of Charitable Activities					
Administrative Costs		842	-	842	1,940
Bank & Interest Charges		1,306	-	1,306	-
Depreciation Expenses		2,150	-	2,150	2,150
Direct Programme Costs	5	33,949	121,274	155,223	96,178
Programme Design Costs		87,494	-	87,494	7,977
Website Costs		-	-	-	2,182
		125,741	121,274	247,015	110,427
b) Cost of Generating Funds					
Fundraising Costs		-	-	-	2,000
		-	-	-	2,000
c) Governance Costs					
Independent Examiners Fee	9	700	-	700	1,170
		700	-	700	1,170

REVERSE THE TREND FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

AMENDED NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2022

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance				Balance
	01-Mar-21	Income	Expenditure	Transfers	28-Feb-22
	£	£	£	£	£
Learning Management Programme	-	57,388	-	-	57,388
Cambridgeshire Community Foundation	-	4,855	4,855	-	-
The Hampstead & Campden Wells Trust	-	2,000	2,000	-	-
Lewisham Local Giving - Covid Measures Fund	-	832	832	-	-
Lewisham Local Giving - Infection Control Fund	-	926	926	-	-
Lewisham Local Giving - Testing Fund	-	1,000	1,000	-	-
Association of Mental Health Providers	-	4,640	4,640	-	-
The London Community Foundation	-	7,021	7,021	-	-
Food Safety Fund	-	100,000	100,000	-	-
	-	178,662	121,274	-	57,388

PREVIOUS FINANCIAL YEAR

	Balance				Balance
	01-Mar-20	Income	Expenditure	Transfers	28-Feb-21
	£	£	£	£	£
CAF Covid	-	10,000	10,000	-	-
Charles S French	-	2,500	2,500	-	-
City Bridge Covid	-	48,614	48,614	-	-
Coventry City Council	-	2,000	2,000	-	-
Fowler Smith & Jones	-	2,000	2,000	-	-
City Bridge Trust Covid Programme	-	25,757	25,757	-	-
Local Giving Fund	-	500	500	-	-
National Lottery Fund	-	2,500	2,500	-	-
Pathways Trust Fund	-	1,500	1,500	-	-
	-	95,371	95,371	-	-

CAF Covid - Creation of online programmes and materials, as well as covering some core costs, administration, insurance, telephone lines.

Charles S French - For delivery of online mental health support to children and young people in Barking and Dagenham during lockdown.

City Bridge Covid - For delivery of online mental health support to 60,000 young people. Funding was used to purchase equipment, safeguarding measures and training to repurpose the delivery of the behavioural change programme.

Coventry City Council - Towards an online programme for children and young people to show benefits of exercise on physical and mental health.

Fowler Smith and Jones - For delivery of a remote programme of Neuronimo stage 1 - focusing on mental and physical health using local Ambassadors. Areas of work identified included Clacton-on-Sea, St James and Golfgreen, which have significantly higher levels of childhood obesity and poor mental health than the National average.

City Bridge Trust Covid Programme - Increased capacity to deliver online mental health support to our current and new users totalling 120,000 young people after success of previous work. Funding bought equipment, safeguarding measures and training of staff to repurpose the delivery of the behavioural change programme.

Local Giving - For design work on the physical activity online programme.

National Lottery - Funding used to set up an online connections service for BAME teenagers aged 12-15 In the Brent area to create virtual meet-ups.

Pathways Trust - An emergency Covid grant used to fund the delivery of online programmes.

Learning Management System - Online resources for Children and Young People to deliver specific learning programmes.

The restricted funds held are represented by the Charity's cash reserves and stock maintained and are to be expended as specified above.

REVERSE THE TREND FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

AMENDED NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2022

6. INVESTMENTS

The Charity held no fixed assets investments during this or the previous financial year.

7. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 28-Feb-22 £	Total 28-Feb-21 £
Sundry Debtors	-	-	-	6,855
	-	-	-	6,855

8. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 28-Feb-22 £	Total 28-Feb-21 £
Cash at Bank and in Hand	2,464	-	2,464	9
	2,464	-	2,464	9

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 28-Feb-22 £	Total 28-Feb-21 £
Sundry Creditors	-	-	-	1,140
Independent Examiners Fee	700	-	700	1,170
	700	-	700	2,310

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 28-Feb-22 £	Total 28-Feb-21 £
Bounce Back Loan	10,000	-	10,000	10,000
Private Loan	10,500	-	10,500	10,500
The Charities Aid Foundation - Loan	40,000	-	40,000	-
The Centre for Innovation & Voluntary Action - Loan	32,000	-	32,000	-
	92,500	-	92,500	20,500

The Charity secured a Government-Backed Business Interruption Payment - Bounce Back Loan via Barclays Bank. The Charity secured a £10,000 loan at 2.5% interest with no repayments due within the first year and with repayment terms of 72 Months.

Private loans are interest free loans from private individuals with no specific repayment terms. The loans are outstanding as at 28th February 2022 and the loans were provided by a trustee (see note 14 for further details).

On the 30th September 2021, the Charity obtained an unsecured Loan from The Charities Aid Foundation. The Charity obtained an unsecured Loan of £40,000 at 6.5% interest and repayment terms of 25 Months.

On the 9th August 2021, the Charity obtained an unsecured Loan from The Centre for Innovation & Voluntary Action. The Charity obtained an unsecured Loan of £32,000 at 5.00% interest and repayment terms of 36 Months.

REVERSE THE TREND FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

AMENDED NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2022

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 28-Feb-22 £	Total 28-Feb-21 £
Fixed Asset Investments	-	-	-	2,150
Net Current Assets	1,764	57,388	59,153	4,554
Long Term Liabilities	92,500	-	92,500	20,500
	(90,736)	57,388	(33,347)	(13,796)

12. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee and is a Charity registered with the Charity Commission number 1170880 and is not, therefore, subject to Corporation Tax and does not have a Share capital.

	TOTAL 2021/22 £	TOTAL 2020/21 £
Profit / (Deficit) for the financial year	(76,940)	(1,060)
Other Recognised Gains	-	-
	(76,940)	(1,060)
Balances Brought Forward	(13,796)	(12,736)
Closing Funds at 28th February 2022	(90,736)	(13,796)

13. STAFF COSTS AND NUMBERS

The Charity employed no members of staff during this or the previous financial year. The Charity continues to use Ambassadors on a self-employed basis and outsource our production teams. We aim to recruit permanent staff in line with the expansion of the programme and RCT in 2022/2023.

The key management personnel of the charitable company comprises the trustees and CEO. The total employee benefits of the key management personnel were £nil (2020/21: £nil) as all work was carried out on a voluntary basis.

REVERSE THE TREND FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

AMENDED NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2022

14. PAYMENTS TO DIRECTORS AND RELATED PARTIES

During the previous financial year Trustee Mr Ian Gethin made a loan to the Charity totalling £10,500, in furtherance of the Charity's objects. The loans bear no interest and the loans are repayable by the Charity when sufficient resources become available. The loans are fully outstanding as at 28th February 2022.

On the 17th January 2017, the Trustees agreed to acquire the use of services for research and development purposes and agreed for those services to be delivered by Neuronimo Limited (Registered Company Number NI655004). It was agreed that the research and programme delivery services would be administered by Neuronimo Limited (Registered Company Number NI655004) at no initial annual cost, which would be reviewed annually by the Trustees.

During the financial year the Trustees of Reverse The Trend Foundation (Registered Charity Number 1170880) agreed to enter into contractual agreement with Neuronimo Limited (Registered Company Number NI655004) to carry out research and programme delivery related to the UK Randomised Control Trial. The objects of the the UK Randomised Control Trial is to determine the effect and impact of the Charity's intervention programmes to combat childhood obesity and poor mental health in furtherance of the Charity's objects.

During the financial year Neuronimo Limited (Registered Company Number NI655004) received £79,738.66 for services supplied to Reverse The Trend Foundation (Registered Charity Number 1170880) for research and the delivery of training programmes relating to the UK Randomised Control Trial in furtherance of the Charity's objects.

The Chief Executive Officer of Reverse The Trend Foundation (Registered Charity Number 1170880), Mrs Caitlin Hall is a Director and Shareholder of Neuronimo Limited (Registered Company Number NI655004). The Chief Executive Officer, Mrs Caitlin Hall is also related to Reverse The Trend Foundation Trustee, Mrs Sarah Morrow and all conflicts of interest have been identified, managed and documented in accordance with the Charity's Governing Document.

No other payments were made to directors or any persons connected with them during this financial period. No other material transaction took place between the charity and a director or any person connected with them.

15. RISK ASSESSMENT

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

16. RESERVES POLICY

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

17. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

18. STOCK

Stock consists of the Learning Management Programme which is used as an online resources for Children and Young People to deliver specific learning programmes. Programmes credit are charged at US Dollar rates in order to generate profits to further the Charity's objects. Stock is valued at the lower of cost or net realisable value.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Reverse The Trend Foundation on the amended accounts for the year ended 28th February 2022 set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The Charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

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

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

Basis of independent examiner's statement

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 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.

Attention is drawn to the fact that at 28 February 2022, the charity's funds were in deficit by £33,347. Whilst this presents a material uncertainty in relation to the Charity's ability to continue as a going concern, for the reasons set out in accounting policy 1., the trustees consider it appropriate to adopt the going concern basis for the preparation of these accounts.

In all other respects, 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.

K. Collaku MAAT
Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS



Date: 4th May 2023

REVERSE THE TREND FOUNDATION

England & Wales - Charity number 1170880

Accounts

Company no. 10001362
Charity no. 1170880

**Reverse The Trend Foundation
Report and Unaudited Financial
Statements**

28 February 2021

Reverse The Trend Foundation

Reference and administrative details

For the year ended 28 February 2021

Company number	10001362
Charity number	1170880
Registered office and operational address	71-75 Shelton Street London WC2H 9JQ
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Ian Gethin Sarah Morrow Jade Potter
Chief executive officer	Caitlin Hall
Bankers	Barclays Bank plc 1 Churchill Place Leicester LE87 2BB
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

Reverse The Trend Foundation

Report of the trustees

For the year ended 28 February 2021

The trustees present their report along with the financial statements of the charity for the year ended 28 February 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Structure, governance and management

The charity is governed by the Memorandum and Articles of Association of the company limited by guarantee.

The charity is governed by a board of trustees as listed on page 1. Potential new trustees are nominated by existing trustees.

The trustees have considered the principal risks facing the charity and have put in place systems and controls to mitigate them.

Safeguarding policies have been updated in the light of Covid-19.

The trustees have engaged with Hodwell Associates as part of a funded programme from City Trust to increase trustee numbers.

Objectives and activities

Reverse The Trend Foundation works with children, young people, families and communities across the UK to improve physical, emotional and nutritional health. There is a particular focus on childhood obesity and mental health. Reverse The Trend Foundation recognises the importance of a systematic and multi-sector approach to tackling childhood obesity and mental health. We combine the best business practices with the science of behaviour change and apply this focus into all of our initiatives. We create evidence-based and evidence-gathering programmes.

In setting the objectives and activities for the year, the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and performance

Requests for our work increased by 52% in 2020 with specific requests for the delivery of our mental and physical health programmes. Meanwhile our planned funding with Public Health deferred to a Stage 2 priority with a 2022 deliverable.

Our usual fundraising methods were obsolete due to Covid-19 and the charity was faced with an increased need for services against a severely decreased budget. We raised funds through Covid-19 support funds and delivered our Covid programme to a total of 157,000 young people from London, Essex, Cambridge and Coventry.

These programmes were delivered online due to restrictions. We also printed versions of the programme for use by young people who did not have online access. We filmed and created animations to engage young people, delivered Ambassador-led workshops and daily support check-ins. We added extra security to our IT systems and created a platform for online delivery.

Reverse The Trend Foundation

Report of the trustees

For the year ended 28 February 2021

Collaborations

We continue to work with government agencies to implement our programmes. We work closely with Public Health, Department of Education, Department of Health, The Education Authority, Directors of Education in Wales, Healthy Weight in Scotland and local government throughout the UK. We continue our relationship with CIVA and AHSN's throughout England.

We had planned to begin a UK randomised control trial with our academic partners in 2020. Due to Covid-19 this has been repurposed to a 4-centre randomised control trial commencing in 2021/2022.

Technology

We continue to work with Microsoft's non profit programme and to comply with GDPR regulations.

We have engaged with an Internet safety provider to provide an NCSC certified IT check. We have updated our website to include added virus protection and information.

We have upgraded our systems and tightened security around all online work.

We have been using a combination of Microsoft Teams and Zoom to carry on business at the charity in light of COVID-19.

Programmes

"We need to stop just pulling people out of the river. We need to go upstream and find out why they are falling in"

Desmond Tutu

We continue to create age-appropriate materials and programmes to accommodate children and young people aged 5-18 years old. We have developed and extended our programmes based on evaluation and feedback.

We have stripped back our programmes to create a minimum baseline of good mental health for children and young people. With only 5% of NHS budgets spent on prevention, we renew our pledge to reverse the trend of childhood obesity and poor mental health.

We have created extensive mental health materials to work alongside our physical and nutritional health programmes. We have endeavoured to maximise inclusivity with our programmes and work, providing translations of work and hard copies where online access is not available.

We have transferred our programmes of work onto a digital framework to allow easy access for our service users. We are developing a parent programme to run alongside our youth programmes.

Reach

We have continued to extend our reach to Cape Town, England, Wales, Scotland and Northern Ireland.

Reverse The Trend Foundation

Report of the trustees

For the year ended 28 February 2021

Ambassadors

Our anticipated staff recruitment in 2020 was placed on hold due to deferred funding. We have increased our ambassadors to work on remote delivery of our programmes. Due to the large volumes of young people accessing and boarding on to the programmes we have added freelance administrators to our team. Our ambassadors work has moved to live sessions and recorded online delivery due to the impact of COVID-19. We will endeavour to return to a blended solution of delivery when safe to do so.

Volunteers

We continue to work with a total of 20 volunteers.

COVID-19 impact

As a charity we have continue to be greatly impacted by COVID-19.

Our proposed body of government work has been re-prioritised to a Stage 2 programme. This is an anticipated delay of approximately 24 months. This has impacted on funding, staffing and delivery. This has been managed by the charity successfully thus far due to quick mobilisation of an online offering to our service users.

Our services have been in greater demand, (52% increase in requests) in particular our mental health programmes of work.

We have delivered government backed COVID-19 rapid response work, at pace throughout the UK.

We anticipate that COVID-19 will impact on both our method of delivery, programme structure and demand for delivery in the next 12 months. We anticipate our work will be a blended delivery of online, recorded and face-to-face when safe to do so.

The past year of lockdowns and other virus containment measures have had a substantial impact on children. There have been marked individual differences in responses: while a minority of children have experienced benefits, there is growing evidence that the overall and longer-term impact has been detrimental to:

1. Physical health

Food security has been profoundly affected, which has had a negative impact on diet quality and quantity, and reduced food variety. Increased levels of food insecurity have affected vulnerable groups such as families with children who normally receive free school meals, and families where parents' income has suddenly reduced due to being unable to continue with their jobs in lockdown conditions. Furthermore, lockdown/restrictions have changed the experience of food and eating as a social activity. Sleep patterns and quality have altered in children who are, on average, having more difficulties initiating and maintaining sleep, as well as delayed bedtimes and wake times. Many children are less physically active and more sedentary than they were prior to the pandemic.

Reverse The Trend Foundation

Report of the trustees

For the year ended 28 February 2021

2. Mental health and wellbeing

During the pandemic, there has been an increase in mental health issues among children. For example, in England, one in six (16%) 5–16-year-olds was identified as having a probable mental disorder in July 2020, an increase from one in nine (10.8%) in 2017. Difficulties have been heightened as restrictions have persisted. The pandemic and associated lockdown restrictions have brought a range of concerns and challenges for children and families including: worries about catching coronavirus, their health/health of their family and friends, food shortages/money worries, worries about education and longer-term opportunities, school closures, school work and learning from home, exams and academic pressures, educational opportunities, the economy, and jobs, stresses around not seeing friends and restricted social interaction, feeling isolated and disconnected, managing boredom and not able to do enjoyable things, managing ongoing uncertainty, a lack of opportunities to play, increased family stress and conflict, and increased child sexual abuse. This has been compounded by decreased access to support, reflected in, for example, a decrease in referrals to mental health services and for child protection although the use of helplines has increased. Many children have not felt confident about knowing how to access support.

3. Developmental progression

Childhood is a life stage of dramatic growth and development. Primary school leaders in the UK reported relative weaknesses in several developmental domains on the return to school in Autumn 2020, including communication and language development, and fine and gross motor skills. Some also reported decrements in social skills. For teens, ongoing home confinement and lack of opportunities to explore, develop skills and gain confidence in their abilities separately from their family has had a likely impact on their sense of independence and on their development of key life skills, such as using public transport independently to get to school. Those who are at key transition points have missed out on activities that are symbolic rites of passage, such as proms and graduations.

Our programmes of work built as they are around empowerment of children to understand their emotions, their reactions to situations and how to make choices could have a substantial impact for these children.

Financial review

The charity has made efforts this year to secure outside funding and continued in this year to put in place the foundations needed with trustee support in regard to software and administration to enable the charity to be fully operational. Funding has been delayed due to COVID-19 however the charity has taken measures to address this.

The trustees are confident that the ongoing works in getting the structure and procedure in place alongside anticipated contracts will in the future lead to a financially sound basis for the charity.

Reserves

At this point in its development, the charity has been unable to build up any reserves. Government funding has been delayed due to COVID-19. As and when funding comes in, the trustees will set a suitable reserves policy and will work towards generating unrestricted surpluses to enable the charity to reach its reserves target.

Reverse The Trend Foundation

Report of the trustees

For the year ended 28 February 2021

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those 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 accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice 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 charity will continue in operation.

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

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

Independent examiners

Godfrey Wilson Limited were appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 22 November 2021 and signed on their behalf by

Jade Potter

Jade Potter - trustee

Independent examiner's report

To the trustees of

Reverse The Trend Foundation

I report to the trustees on my examination of the accounts of Reverse The Trend Foundation (the charitable company) for the year ended 28 February 2021, which are set out on pages 8 to 17.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the charitable 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 the charitable company'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

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

- (1) accounting records were not kept in respect of the charitable 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 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Attention is drawn to the fact that at 28 February 2021, the charity's funds were in deficit by £13,796. Whilst this presents a material uncertainty in relation to the charity's ability to continue as a going concern, for the reasons set out in accounting policy 1(b), the trustees consider it appropriate to adopt the going concern basis for the preparation of these accounts.

In all other respects, 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.

Laura May Richards

Date: 22 November 2021

Laura Richards ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Reverse The Trend Foundation

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 28 February 2021

	Note	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Income from:					
Donations		-	17,166	17,166	5,474
Charitable activities	3	<u>95,371</u>	<u>-</u>	95,371	<u>10,000</u>
Total income		<u>95,371</u>	<u>17,166</u>	112,537	<u>15,474</u>
Expenditure on:					
Raising funds		-	2,000	2,000	-
Charitable activities		<u>95,371</u>	<u>16,226</u>	111,597	<u>28,530</u>
Total expenditure	5	<u>95,371</u>	<u>18,226</u>	113,597	<u>28,530</u>
Net income / (expenditure)	6	-	(1,060)	(1,060)	(13,056)
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		-	(1,060)	(1,060)	(13,056)
Reconciliation of funds:					
Total funds brought forward		<u>-</u>	<u>(12,736)</u>	(12,736)	<u>320</u>
Total funds carried forward		<u><u>-</u></u>	<u><u>(13,796)</u></u>	<u><u>(13,796)</u></u>	<u><u>(12,736)</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 14 to the accounts.

Reverse The Trend Foundation

Balance sheet

As at 28 February 2021

	Note	£	2021 £	2020 £
Fixed assets				
Tangible assets	9		2,150	4,300
Current assets				
Debtors		6,855		-
Cash at bank and in hand		<u>9</u>		<u>4</u>
		6,864		4
Liabilities				
Creditors: amounts falling due within 1 year	11	<u>(2,310)</u>		<u>(1,140)</u>
Net current assets			<u>4,554</u>	<u>(1,136)</u>
Total assets less current liabilities			6,704	3,164
Creditors: amounts falling due after 1 year	12		<u>(20,500)</u>	<u>(15,900)</u>
Net liabilities	13		<u><u>(13,796)</u></u>	<u><u>(12,736)</u></u>
Funds	14			
Restricted funds			-	-
Unrestricted funds				
General funds			<u>(13,796)</u>	<u>(12,736)</u>
Total charity funds			<u><u>(13,796)</u></u>	<u><u>(12,736)</u></u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

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

Approved by the trustees on 22 November 2021 and signed on their behalf by

Jade Potter

Jade Potter - trustee

Reverse The Trend Foundation

Notes to the financial statements

For the year ended 28 February 2021

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 in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Reverse The Trend Foundation 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 note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern which the trustees consider appropriate having regard to funding secured for 2021/22, primarily from the Education Authority which was delayed until September 2021 due to the national Covid lockdowns in 2020/21. The trustees have provided ongoing support to the charity via loan finance, allowing the charity to carry out further scheduled charitable activities during this period.

c) Income

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

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity 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.

d) Interest receivable

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

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity 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 charity's work or for specific projects being undertaken by the charity.

f) 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.

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

Reverse The Trend Foundation

Notes to the financial statements

For the year ended 28 February 2021

1. Accounting policies (continued)

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to charitable activities on the basis that the charity only incurs minimal direct fundraising costs.

h) Tangible fixed assets

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

Equipment	3 years straight line
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Items of equipment are capitalised where the purchase price exceeds £1,000.

i) 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.

j) Creditors

Creditors and provisions are recognised where the charity 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.

k) Financial instruments

The charitable company 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 recognised at amortised cost using the effective interest method.

l) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The only key source of estimation uncertainty that has a significant effect on the amounts recognised in the financial statements is depreciation, which is described further in note 1 (h).

Reverse The Trend Foundation

Notes to the financial statements

For the year ended 28 February 2021

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2020 Total £
Income from:			
Donations	-	5,474	5,474
Charitable activities	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total income	<u>10,000</u>	<u>5,474</u>	<u>15,474</u>
Expenditure on:			
Charitable activities	<u>10,427</u>	<u>18,103</u>	<u>28,530</u>
Total expenditure	<u>10,427</u>	<u>18,103</u>	<u>28,530</u>
Net income / (expenditure)	(427)	(12,629)	(13,056)
Transfers between funds	<u>427</u>	<u>(427)</u>	<u>-</u>
Net movement in funds	<u><u>-</u></u>	<u><u>(13,056)</u></u>	<u><u>(13,056)</u></u>

3. Income from charitable activities

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Grants	<u>95,371</u>	<u>-</u>	<u>95,371</u>	<u>10,000</u>

4. Government grants

The charitable company receives government grants, defined as funding from The National Lottery and Coventry City Council to fund charitable activities. The total value of such grants in the period ending 28 February 2021 was £4,500 (2020: £10,000). There are no unfulfilled conditions or contingencies attaching to these grants.

Reverse The Trend Foundation

Notes to the financial statements

For the year ended 28 February 2021

5. Total expenditure

	Raising funds £	Charitable activities £	Support and governance £	2021 Total £
Direct programme costs	-	96,178	-	96,178
Design and print	-	7,467	510	7,977
Website	-	-	2,182	2,182
Accountancy	-	-	1,170	1,170
Depreciation	-	-	2,150	2,150
Fundraising	2,000	-	-	2,000
Miscellaneous expenses	-	-	1,940	1,940
Sub-total	2,000	103,645	7,952	113,597
Allocation of support and governance costs	-	7,952	(7,952)	-
Total expenditure	2,000	111,597	-	113,597

Total governance costs were £1,170 (2020: £1,140).

Prior year comparative

	Charitable activities £	Support and governance £	2020 Total £
Direct programme costs	18,430	-	18,430
Travel and subsistence	-	1,647	1,647
Design and print	-	940	940
Subscriptions	-	256	256
Website	-	3,580	3,580
Bank interest and charges	-	79	79
Accountancy	-	1,140	1,140
Depreciation	-	2,150	2,150
Miscellaneous expenses	-	308	308
Sub-total	18,430	10,100	28,530
Allocation of support and governance costs	10,100	(10,100)	-
Total expenditure	28,530	-	28,530

Reverse The Trend Foundation

Notes to the financial statements

For the year ended 28 February 2021

6. Net movement in funds

This is stated after charging:

	2021 £	2020 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Depreciation	2,150	2,150
Independent examiners' remuneration (including VAT)	<u>1,170</u>	<u>1,140</u>

7. Staff costs and numbers

The charity did not employ any staff during the current or prior year.

The key management personnel of the charitable company comprises the trustees and CEO. The total employee benefits of the key management personnel were £nil (2020: £nil) as all work was carried out on a voluntary basis.

8. Taxation

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

9. Tangible fixed assets

	Equipment £
Cost	
At 1 March 2020	6,450
Additions in year	<u>-</u>
At 28 February 2021	<u>6,450</u>
Depreciation	
At 1 March 2020	2,150
Charge for the year	<u>2,150</u>
At 28 February 2021	<u>4,300</u>
Net book value	
At 28 February 2021	<u>2,150</u>
At 29 February 2020	<u>4,300</u>

10. Debtors

	2021 £	2020 £
Accrued income	<u>6,855</u>	<u>-</u>

Reverse The Trend Foundation

Notes to the financial statements

For the year ended 28 February 2021

11. Creditors : amounts due within 1 year

	2021 £	2020 £
Accruals	<u>2,310</u>	<u>1,140</u>

12. Creditors : amounts due after 1 year

	2021 £	2020 £
Bounce Back loan	10,000	-
Private loans	<u>10,500</u>	<u>15,900</u>
Total creditors due within 1 year	<u>20,500</u>	<u>15,900</u>

The charity secured a Government-backed Business Interruption Payment - Bounce Back Loan via Barclays Bank. The loan is secured at 2.5% interest with no payments due within the first year of the loan.

Private loans are interest-free loans from private individuals with no specific repayment terms. The loan outstanding at 28 February 2021 was from a trustee (see note 15 for further details).

13. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Fixed assets	-	2,150	2,150
Current assets	-	6,864	6,864
Creditors: amounts falling due within 1 year	-	(2,310)	(2,310)
Creditors: amounts falling due after one year	-	<u>(20,500)</u>	<u>(20,500)</u>
Net assets at 28 February 2021	<u>-</u>	<u>(13,796)</u>	<u>(13,796)</u>

	Restricted funds £	Unrestricted funds £	Total funds £
Prior period comparative			
Fixed assets	-	4,300	4,300
Current assets	-	4	4
Creditors: amounts falling due within 1 year	-	(1,140)	(1,140)
Creditors: amounts falling due after one year	-	<u>(15,900)</u>	<u>(15,900)</u>
Net assets at 29 February 2020	<u>-</u>	<u>(12,736)</u>	<u>(12,736)</u>

Reverse The Trend Foundation

Notes to the financial statements

For the year ended 28 February 2021

14. Movements in funds

	At 1 March 2020 £	Income £	Expenditure £	Transfers between funds £	At 28 February 2021 £
Restricted funds					
CAF Covid	-	10,000	(10,000)	-	-
Charles S French	-	2,500	(2,500)	-	-
City Bridge Covid	-	48,614	(48,614)	-	-
Coventry City Council	-	2,000	(2,000)	-	-
Fowler Smith and Jones	-	2,000	(2,000)	-	-
City Bridge Trust Covid programme	-	25,757	(25,757)	-	-
Local Giving	-	500	(500)	-	-
National Lottery	-	2,500	(2,500)	-	-
Pathways Trust	-	1,500	(1,500)	-	-
Total restricted funds	-	95,371	(95,371)	-	-
Unrestricted funds					
General funds	(12,736)	17,166	(18,226)	-	(13,796)
Total unrestricted funds	(12,736)	17,166	(18,226)	-	(13,796)
Total funds	(12,736)	112,537	(113,597)	-	(13,796)

Purposes of restricted funds

CAF Covid	Creation of online programmes and materials, as well as covering some core costs, administration, insurance, telephone lines.
Charles S French	For delivery of online mental health support to children and young people in Barking and Dagenham during lockdown.
City Bridge Covid	For delivery of online mental health support to 60,000 young people. Funding was used to purchase equipment, safeguarding measures and training to repurpose the delivery of the behavioural change programme.
Coventry City Council	Towards an online programme for children and young people to show benefits of exercise on physical and mental health.
Fowler Smith and Jones	For delivery of a remote programme of Neuronimo stage 1 - focusing on mental and physical health using local Ambassadors. Areas of work identified included Clacton-on-Sea, St James and Golfgreen, which have significantly higher levels of childhood obesity and poor mental health than the National average.

Reverse The Trend Foundation

Notes to the financial statements

For the year ended 28 February 2021

14. Movements in funds (continued)

Purposes of restricted funds (continued)

City Bridge Trust Covid programme	Increased capacity to deliver online mental health support to our current and new users totalling 120,000 young people after success of previous work. Funding bought equipment, safeguarding measures and training of staff to repurpose the delivery of the behavioural change programme.
Local Giving	For design work on the physical activity online programme.
National Lottery	Funding used to set up an online connections service for BAME teenagers aged 12-15 in the Brent area to create virtual meet-ups.
Pathways Trust	An emergency Covid grant used to fund the delivery of online programmes.

Prior period comparative	At 1 March 2019 £	Income £	Expenditure £	Transfers between funds £	At 29 February 2020 £
Restricted funds					
National Lottery Awards For All	-	10,000	(10,427)	427	-
Total restricted funds	-	10,000	(10,427)	427	-
Unrestricted funds					
General funds	320	5,474	(18,103)	(427)	(12,736)
Total unrestricted funds	320	5,474	(18,103)	(427)	(12,736)
Total funds	320	15,474	(28,530)	-	(12,736)

15. Related party transactions

During the prior year, Ian Gethin (trustee) made a loan to the charity of £10,500. The loan bears no interest and is repayable when the charity can afford to repay it. The loan is fully outstanding at 28 February 2021.

There were no other related party transactions during the year (2020: none).