

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.

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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.

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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.

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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.

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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	10,000
Total income		<u>95,371</u>	<u>17,166</u>	112,537	15,474
Expenditure on:					
Raising funds		-	2,000	2,000	-
Charitable activities		<u>95,371</u>	<u>16,226</u>	111,597	28,530
Total expenditure	5	<u>95,371</u>	<u>18,226</u>	113,597	28,530
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)	320
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.

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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

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	10,000	-	10,000
Total income	10,000	5,474	15,474
Expenditure on:			
Charitable activities	10,427	18,103	28,530
Total expenditure	10,427	18,103	28,530
Net income / (expenditure)	(427)	(12,629)	(13,056)
Transfers between funds	427	(427)	-
Net movement in funds	-	(13,056)	(13,056)

3. Income from charitable activities

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Grants	95,371	-	95,371	10,000

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	<u>2,000</u>	<u>111,597</u>	<u>-</u>	<u>113,597</u>

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	<u>28,530</u>	<u>-</u>	<u>28,530</u>

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	-
At 28 February 2021	<u>6,450</u>
Depreciation	
At 1 March 2020	2,150
Charge for the year	2,150
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>	-

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).