

**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
PRIMARY BANKERS	Barclays Bank Plc 1 Churchill Place London E14 5HP
INDEPENDENT EXAMINERS	Muhammad Farooq Khalid

REVERSE THE TREND FOUNDATION

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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
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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 of 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

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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.

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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.

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**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

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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

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

4. RESTRICTED FUNDS

PREVIOUS FINANCIAL YEAR

	Balance 01-Mar-22 £	Income £	Expenditure £	Transfers £	Balance 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 01-Mar-23 £	Income £	Expenditure £	Transfers £	Balance 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.

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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.

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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