

APHASIA RE-CONNECT

England & Wales · Charity number 1176125

Details

Status Registered

Legal form CIO

Registered 2017-12-06

Register [View on the Charity Commission register](#)

Contact

Address 71 St. Georges Road West
Bromley
BR1 2NR

Phone 07885 288943

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Website <https://aphasiareconnect.org/contact/>

Activities

Objects: FOR THE PUBLIC BENEFIT, TO PROMOTE HEALTH AND WELLBEING FOR PEOPLE WITH APHASIA, AND OTHERS WITH ACQUIRED LONG-TERM COMMUNICATION DISABILITY, LIVING IN PARTICULAR BUT NOT EXCLUSIVELY IN SOUTH EAST ENGLAND, THROUGH:(I) THE PROVISION OF SPEECH THERAPY THROUGH SUPPORTED CONVERSATION GROUPS(II) PROVIDING TRAINING TO VOLUNTEERS TO FACILITATE PEER GROUPS, PEER BEFRIENDERS AND PEER TRAINING(III) PROVIDING INFORMATION TO THE GENERAL PUBLIC ON ALL ASPECTS OF APHASIA AND ACQUIRED COMMUNICATION DISABILITY

Activities: At Aphasia Re-Connect we make sure that people with aphasia are at the centre of everything we do, working in equal partnership, to develop and deliver services for people experiencing communication disability. Building on their strengths, life experience, and expertise in living with aphasia, they take on roles as peer supporters, advisors, peer befrienders, peer trainers and trustees.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Disability
- **Who:** People With Disabilities

Geography

- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£54,895	£86,904	-	-
2024-03-31	£79,538	£67,230	-	-
2023-03-31	£62,875	£58,919	-	-
2022-03-31	£72,486	£63,408	-	-
2021-03-31	£76,726	£43,992	-	-

Trustees

Name	Role	Appointed
Namrata Walia	Chair	2023-10-10
Dr Filip Bircanin		2024-07-16
John Sayers		2021-01-25
PROFESSOR RUTH SOETENDORP		2025-04-29
Paul Lawrence Sayers		2023-02-28
Simon Horton		2023-10-10
William David Noble		2024-04-30

APHASIA RE-CONNECT

England & Wales - Charity number 1176125

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
APHASIA RE-CONNECT**

Berringers LLP
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

APHASIA RE-CONNECT

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APHASIA RE-CONNECT

**REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 31 March 2025**

TRUSTEES	J F Sayers Professor E K Hilari (resigned 29.4.25) P L Sayers Trustee S Horton Trustee Ms N Walia Trustee W D Noble Trustee (appointed 30.4.24) Dr F Bircanin Trustee (appointed 16.7.24) Professor R Soetendorp (appointed 29.4.25)
PRINCIPAL ADDRESS	C/O Dr Sally McVicker 17 Elm Road Beckenham Bromley Kent BR3 4JB
REGISTERED CHARITY NUMBER	1176125
INDEPENDENT EXAMINER	Berringers LLP Chartered Accountants Lygon House 50 London Road Bromley Kent BR1 3RA
BANKERS	Natwest Bank 143 High Street Bromley Kent BR1 1JH

APHASIA RE-CONNECT

REPORT OF THE TRUSTEES for the year ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are:

For the public benefit, to promote health and wellbeing for people with aphasia and others with acquired long term communication disability, living in particular, but not exclusively, in South East England, through

- (a) The provision of speech therapy through supported conversation groups.
- (b) Providing training to volunteers to facilitate peer groups, peer befrienders and peer training.
- (c) Providing information to the general public on all aspects of aphasia and acquired communication disability.

Our Vision

Our vision is to see a World where people with aphasia, and acquired communication disability, enjoy a life more ordinary, with opportunity, freedom of choice, responsibility, and a quality of life and wellbeing.

Public benefit

The objectives and activities, and achievement and performance sections of this report clearly set out the activities which the charity undertakes for the public benefit. The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the charity.

Review of the year

The year has seen the continued growth in the number of people joining us, now reaching over six hundred persons. Our groups are thriving, with eighteen groups in all, of which six meet face-to-face and twelve virtually. We have good administrative support. Our strong relationship with City, University of London continues to develop to the benefit of both parties. We have provided over 50 student placements which have been extremely positive and rewarding.

The Buddy and peer befriending schemes continue to flourish giving a gentle introduction to people who are referred to us. Thanks go to the many people, especially students and volunteers, with and without aphasia who assist us with the schemes.

During the past year we have had an active program of events within the groups, plus some larger sponsored walks and our Annual Carol Service that has enabled us to raise funds. We have also been fortunate in receiving funds from a small number of personal donors, trusts and foundations.

During the past year many people have contributed in time, advice, and money to our operations, and this has allowed us to create a solid and sound base on which to plan the future ~ to all these people Aphasia Re-Connect expresses sincere thanks.

FINANCIAL REVIEW

Financial position

Total income for the year was £54,895 (2024: £79,538). Total expenditure for the year was £86,904 (2024: £67,230). This resulted in a (deficit)/surplus for the year of £(30,042) (2024: £12,308).

The funds at 31 March 2025 were £71,539 (2024: £103,548), of which £1,000 (2024: £Nil) were restricted and £70,539. (2024: £103,548) were unrestricted.

APHASIA RE-CONNECT

REPORT OF THE TRUSTEES for the year ended 31 March 2025

FINANCIAL REVIEW

Reserves policy

The balance of unrestricted funds at year end was £70,539 (2024: £103,548). The Trustees have agreed to the following Reserves Policy: The charity would work towards maintaining no more than 6 months of its annual budget as reserves. The rationale being able to cover 6 months Speech and Language Therapists' pay and 6 months ad-hoc non-pay. The charity will earmark £20k per annum for a 2-year rolling Recruitment & Retention project. Considering how Aphasia Re-Connect relies heavily on volunteers, this is in line with the core work and as such the long-term strategy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

The Trustees have reviewed the major and financial risks that impact on the work of the charity. The systems that have been established enable the Trustees to review and take necessary steps to lessen these risks. The Trustees consider the following to be the principal risks that the charity faces:

- Loss of income, reduced fund raising potential and or reduced public profile.
- Compliance with the increasing regulatory controls and checks which relate to charitable organisations.

Approved by order of the board of trustees on 20 August 2025 and signed on its behalf by:

J F Sayers - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
APHASIA RE-CONNECT**

Independent examiner's report to the trustees of Aphasia Re-Connect

I report to the charity trustees on my examination of the accounts of Aphasia Re-Connect (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Paul Allan BSocSc FCA

Berringers LLP
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

20 August 2025

APHASIA RE-CONNECT

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2025**

	Notes	Unrestricted fund £	Designated funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	21,640	-	-	21,640	39,413
Charitable activities						
Grants and Service delivery contracts	4	7,000	-	23,850	30,850	39,461
Other trading activities	3	2,405	-	-	2,405	664
Total		31,045	-	23,850	54,895	79,538
EXPENDITURE ON						
Raising funds	5	60	-	-	60	140
Charitable activities						
Grants and Service delivery contracts	6	55,715	-	12,850	68,565	51,150
Student Training		-	-	-	-	-
Support costs		8,279	-	10,000	18,279	15,940
Total		64,054	-	22,850	86,904	67,230
NET INCOME/(EXPENDITURE)		(33,009)	-	1,000	(32,009)	12,308
RECONCILIATION OF FUNDS						
Total funds brought forward		93,548	10,000	-	103,548	91,240
TOTAL FUNDS CARRIED FORWARD		60,539	10,000	1,000	71,539	103,548

The notes form part of these financial statements

APHASIA RE-CONNECT

**BALANCE SHEET
31 March 2025**

	Notes	Unrestricted fund £	Designated funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS						
Debtors	10	-	-	-	-	21,461
Cash at bank and in hand		63,098	10,000	1,000	74,098	83,967
		<u>63,098</u>	<u>10,000</u>	<u>1,000</u>	<u>74,098</u>	105,428
CREDITORS						
Amounts falling due within one year	11	(2,559)	-	-	(2,559)	(1,880)
NET CURRENT ASSETS		<u>60,539</u>	<u>10,000</u>	<u>1,000</u>	<u>71,539</u>	<u>103,548</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>60,539</u>	<u>10,000</u>	<u>1,000</u>	<u>71,539</u>	<u>103,548</u>
NET ASSETS		<u>60,539</u>	<u>10,000</u>	<u>1,000</u>	<u>71,539</u>	<u>103,548</u>
FUNDS						
Unrestricted funds	12				70,539	103,548
Restricted funds					1,000	-
TOTAL FUNDS					<u>71,539</u>	<u>103,548</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 August 2025 and were signed on its behalf by:

J F Sayers - Trustee

APHASIA RE-CONNECT

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Critical accounting judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

Bad debts

Debtors are regularly reviewed for recoverability, any debts which in the opinion of management are not recoverable are provided for as a specific bad debt.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Voluntary income including donations is included in full in the Statement of Financial Activities when receivable.

Charitable Activity Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

APHASIA RE-CONNECT

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when donors specify the purpose for which income can be used.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash at bank and in hand

Cash at bank and in hand are short-term, highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of changes in value.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations - individuals	<u>21,640</u>	<u>39,413</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	<u>2,405</u>	<u>664</u>

APHASIA RE-CONNECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025**

4. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Student training	Grants and Service delivery contracts	12,350	21,461
Grants	Grants and Service delivery contracts	18,500	18,000
		<u>30,850</u>	<u>39,461</u>

Grants received, included in the above, are as follows:

		2025	2024
		£	£
M and C Trust		5,000	-
London Catalyst Fund		-	3,000
Main Grants		-	8,000
The City Bridge Trust		10,500	7,000
Shanley Foundation		1,000	-
The Hospital Saturday Fund		2,000	-
		<u>18,500</u>	<u>18,000</u>

5. RAISING FUNDS

Raising donations and legacies

		2025	2024
		£	£
Fundraising expenses		<u>60</u>	<u>140</u>

6. CHARITABLE ACTIVITIES COSTS

		2025	2024
		£	£
Speech and language therapist		68,565	51,149
Other support costs		18,279	13,800
		<u>86,844</u>	<u>64,949</u>

APHASIA RE-CONNECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025**

7. SUPPORT COSTS

		Governance costs £
Support costs		<u><u>1,575</u></u>
Other		
	2025	2024
	£	£
	Support costs	Total activities
Post and Stationery	496	747
Subscriptions	133	124
Room hire	1,150	755
IT costs	10,000	10,000
Adverts	1,200	-
Other	3,725	2,174
	<u><u>16,704</u></u>	<u><u>13,800</u></u>

Support costs, included in the above, are as follows:

Governance costs

	2025	2024
	Support costs	Total activities
	£	£
Independent Examination	1,575	1,500
Legal & professional fees	-	640
	<u><u>1,575</u></u>	<u><u>2,140</u></u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

APHASIA RE-CONNECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	39,413	-	-	39,413
Charitable activities				
Grants and Service delivery contracts	8,000	-	31,461	39,461
Other trading activities	664	-	-	664
Total	48,077	-	31,461	79,538
EXPENDITURE ON				
Raising funds	140	-	-	140
Charitable activities				
Grants and Service delivery contracts	29,689	-	21,461	51,150
Support costs	5,940	-	10,000	15,940
Total	35,769	-	31,461	67,230
NET INCOME	12,308	-	-	12,308
RECONCILIATION OF FUNDS				
Total funds brought forward	81,240	10,000	-	91,240
TOTAL FUNDS CARRIED FORWARD	93,548	10,000	-	103,548

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	-	21,461
	-	21,461

APHASIA RE-CONNECT

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	<u>2,559</u>	<u>1,880</u>

12. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	93,548	(33,009)	60,539
IT Support fund	10,000	-	10,000
	<u>103,548</u>	<u>(33,009)</u>	<u>70,539</u>
Restricted funds			
Shanley Foundation	-	1,000	1,000
	<u>103,548</u>	<u>(32,009)</u>	<u>71,539</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	31,045	(64,054)	(33,009)
Restricted funds			
The City Bridge Trust	22,850	(22,850)	-
Shanley Foundation	1,000	-	1,000
	<u>23,850</u>	<u>(22,850)</u>	<u>1,000</u>
TOTAL FUNDS	<u>54,895</u>	<u>(86,904)</u>	<u>(32,009)</u>

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	81,240	12,308	93,548
IT Support fund	10,000	-	10,000
	<u>91,240</u>	<u>12,308</u>	<u>103,548</u>
TOTAL FUNDS	<u>91,240</u>	<u>12,308</u>	<u>103,548</u>

APHASIA RE-CONNECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025**

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,077	(35,769)	12,308
Restricted funds			
City University	21,461	(21,461)	-
London Catalyst Fund	3,000	(3,000)	-
The City Bridge Trust	7,000	(7,000)	-
	31,461	(31,461)	-
TOTAL FUNDS	79,538	(67,230)	12,308

DESIGNATED FUNDS

IT Support

It is anticipated that IT support will be required in the coming years and £10,000 has been set aside in a designated fund.

RESTRICTED FUNDS

City University . This fund was granted for student training.

London Catalyst Fund . This grant was funded for an administrative support package.

The City Bridge Trust. This grant was funded for maintenance costs of a new administration system.

Shanley Foundation: This fund was for recruitment and training of local volunteers in Croydon.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

APHASIA RE-CONNECT

England & Wales - Charity number 1176125

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
APHASIA RE-CONNECT**

Berringers LLP
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APHASIA RE-CONNECT

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APHASIA RE-CONNECT

**REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 31 March 2024**

TRUSTEES

P J Cook (resigned 31.12.23)
J F Sayers
Professor E K Hilari
Ms R Green (resigned 10.10.23)
Ms V Clark (resigned 31.3.24)
P L Sayers Trustee
S Horton Trustee (appointed 10.10.23)
Ms N Walia Trustee (appointed 10.10.23)
W D Noble (appointed 30.4.24)
Dr F Bircanin (appointed 16.7.24)

PRINCIPAL ADDRESS

C/O Dr Sally McVicker
17 Elm Road
Beckenham
Bromley
Kent
BR3 4JB

REGISTERED CHARITY NUMBER 1176125

INDEPENDENT EXAMINER

Berringers LLP
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

BANKERS

Natwest Bank
143 High Street
Bromley
Kent
BR1 1JH

APHASIA RE-CONNECT

REPORT OF THE TRUSTEES for the year ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are:

For the public benefit, to promote health and wellbeing for people with aphasia and others with acquired long term communication disability, living in particular, but not exclusively, in South East England, through

- (a) The provision of speech therapy through supported conversation groups.
- (b) Providing training to volunteers to facilitate peer groups, peer befrienders and peer training.
- (c) Providing information to the general public on all aspects of aphasia and acquired communication disability.

Our Vision

Our vision is to see a World where people with aphasia, and acquired communication disability, enjoy a life more ordinary, with opportunity, freedom of choice, responsibility, and a quality of life and wellbeing.

Public benefit

The objectives and activities, and achievement and performance sections of this report clearly set out the activities which the charity undertakes for the public benefit. The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the charity.

Review of the year

The year has seen the continued growth in the number of people joining us, now reaching over six hundred persons. Our groups are thriving, with eighteen groups in all, of which six meet face-to-face and twelve virtually. We have good administrative support. Our strong relationship with City, University of London continues to develop to the benefit of both parties. We have provided over 50 student placements which have been extremely positive and rewarding.

The Buddy and peer befriending schemes continue to flourish giving a gentle introduction to people who are referred to us. Thanks go to the many people, especially students and volunteers, with and without aphasia who assist us with the schemes.

During the past year we have had an active program of events within the groups, plus some larger sponsored walks and our Annual Carol Service that has enabled us to raise funds. We have also been fortunate in receiving funds from a small number of personal donors, trusts and foundations.

During the past year many people have contributed in time, advice, and money to our operations, and this has allowed us to create a solid and sound base on which to plan the future ~ to all these people Aphasia Re-Connect expresses sincere thanks.

FINANCIAL REVIEW

Financial position

Total income for the year was £79,538 (2023: £62,875). Total expenditure for the year was £67,230 (2023: £58,919). This resulted in a surplus for the year of £12,308 (2023: £3,956).

The funds at 31 March 2024 were £103,548 (2023: £91,240), of which £Nil (2023: £Nil) were restricted and £103,548 (2023: £91,240) were unrestricted.

APHASIA RE-CONNECT

REPORT OF THE TRUSTEES for the year ended 31 March 2024

FINANCIAL REVIEW

Reserves policy

The balance of unrestricted funds at year end was £103,548 (2023: £91,240). The Trustees' policy on reserves is to have a minimum of twelve months cover of budgeted operating costs. This is to allow for the uncertainty in timing of receiving income/funds during the financial year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

The Trustees have reviewed the major and financial risks that impact on the work of the charity. The systems that have been established enable the Trustees to review and take necessary steps to lessen these risks. The Trustees consider the following to be the principal risks that the charity faces:

- Loss of income, reduced fund raising potential and or reduced public profile.
- Compliance with the increasing regulatory controls and checks which relate to charitable organisations.

Approved by order of the board of trustees on 22 August 2024 and signed on its behalf by:

J F Sayers - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
APHASIA RE-CONNECT**

Independent examiner's report to the trustees of Aphasia Re-Connect

I report to the charity trustees on my examination of the accounts of Aphasia Re-Connect (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Paul Allan BSocSc FCA

Berringers LLP
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

22 August 2024

APHASIA RE-CONNECT

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024**

	Notes	Unrestricted fund £	Designated funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	39,413	-	-	39,413	36,530
Charitable activities						
Grants and Service delivery contracts	4	8,000	-	31,461	39,461	25,527
Other trading activities	3	664	-	-	664	818
Total		48,077	-	31,461	79,538	62,875
EXPENDITURE ON						
Raising funds	5	140	-	-	140	50
Charitable activities						
Grants and Service delivery contracts	6	29,689	-	21,461	51,150	35,808
Staff costs		-	-	-	-	15,351
Support costs		5,940	-	10,000	15,940	7,710
Total		35,769	-	31,461	67,230	58,919
NET INCOME		12,308	-	-	12,308	3,956
RECONCILIATION OF FUNDS						
Total funds brought forward		81,240	10,000	-	91,240	87,284
TOTAL FUNDS CARRIED FORWARD		93,548	10,000	-	103,548	91,240

The notes form part of these financial statements

APHASIA RE-CONNECT

BALANCE SHEET
31 March 2024

	Notes	Unrestricted fund £	Designated funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS						
Debtors	11	21,461	-	-	21,461	16,327
Cash at bank and in hand		73,467	10,000	500	83,967	76,293
		<u>94,928</u>	<u>10,000</u>	<u>500</u>	<u>105,428</u>	<u>92,620</u>
CREDITORS						
Amounts falling due within one year	12	(1,380)	-	(500)	(1,880)	(1,380)
NET CURRENT ASSETS		<u>93,548</u>	<u>10,000</u>	<u>-</u>	<u>103,548</u>	<u>91,240</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>93,548</u>	<u>10,000</u>	<u>-</u>	<u>103,548</u>	<u>91,240</u>
NET ASSETS		<u><u>93,548</u></u>	<u><u>10,000</u></u>	<u><u>-</u></u>	<u><u>103,548</u></u>	<u><u>91,240</u></u>
FUNDS	13					
Unrestricted funds					<u>103,548</u>	<u>91,240</u>
TOTAL FUNDS					<u><u>103,548</u></u>	<u><u>91,240</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 August 2024 and were signed on its behalf by:

J F Sayers - Trustee

APHASIA RE-CONNECT

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Critical accounting judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

Bad debts

Debtors are regularly reviewed for recoverability, any debts which in the opinion of management are not recoverable are provided for as a specific bad debt.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Voluntary income including donations is included in full in the Statement of Financial Activities when receivable.

Charitable Activity Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

APHASIA RE-CONNECT

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when donors specify the purpose for which income can be used.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash at bank and in hand

Cash at bank and in hand are short-term, highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of changes in value.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations - individuals	<u>39,413</u>	<u>36,530</u>

APHASIA RE-CONNECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

3.	OTHER TRADING ACTIVITIES		2024		2023
			£		£
	Fundraising events		664		818
			<u> </u>		<u> </u>
4.	INCOME FROM CHARITABLE ACTIVITIES		2024		2023
		Activity	£		£
	Student training	Grants and Service delivery contracts	21,461		16,327
	Grants	Grants and Service delivery contracts	18,000		9,200
			<u> </u>		<u> </u>
			39,461		25,527
			<u> </u>		<u> </u>
	Grants received, included in the above, are as follows:				
			2024		2023
			£		£
	London Catalyst Fund		3,000		-
	Main Grants		8,000		-
	The City Bridge Trust		7,000		-
			<u> </u>		<u> </u>
			18,000		-
			<u> </u>		<u> </u>
5.	RAISING FUNDS				
	Raising donations and legacies				
			2024		2023
			£		£
	Fundraising expenses		140		50
			<u> </u>		<u> </u>
6.	CHARITABLE ACTIVITIES COSTS				
			2024		2023
			£		£
	Staff costs		-		15,352
	Speech and language therapist		51,149		35,808
	Other support costs		13,800		5,731
			<u> </u>		<u> </u>
			64,949		56,891
			<u> </u>		<u> </u>

APHASIA RE-CONNECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

7. SUPPORT COSTS

		Governance costs £ 2,140
Support costs		<u><u>2,140</u></u>
Other		
	2024	2023
	£	£
	Support costs	Total activities
Post and Stationery	747	258
Subscriptions	124	124
Room hire	755	2,540
IT costs	10,000	-
Other	2,174	2,809
	<u><u>13,800</u></u>	<u><u>5,731</u></u>

Support costs, included in the above, are as follows:

Governance costs

	2024	2023
	Support costs	Total activities
	£	£
Independent Examination	1,500	1,440
Legal & professional fees	640	540
	<u><u>2,140</u></u>	<u><u>1,980</u></u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

APHASIA RE-CONNECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

9. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	-	14,995
Other pension costs	-	356
	<u>-</u>	<u>15,351</u>
	<u>-</u>	<u>15,351</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Administrative	-	1
	<u>-</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	36,530	-	-	36,530
Charitable activities				
Grants and Service delivery contracts	9,200	-	16,327	25,527
Other trading activities	818	-	-	818
Total	<u>46,548</u>	<u>-</u>	<u>16,327</u>	<u>62,875</u>
EXPENDITURE ON				
Raising funds	50	-	-	50
Charitable activities				
Grants and Service delivery contracts	19,481	-	16,327	35,808
Staff costs	15,351	-	-	15,351
Support costs	7,710	-	-	7,710
Total	<u>42,592</u>	<u>-</u>	<u>16,327</u>	<u>58,919</u>
NET INCOME	3,956	-	-	3,956
RECONCILIATION OF FUNDS				
Total funds brought forward	77,284	10,000	-	87,284
TOTAL FUNDS CARRIED FORWARD	<u>81,240</u>	<u>10,000</u>	<u>-</u>	<u>91,240</u>

APHASIA RE-CONNECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

11.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2024	2023
		£	£
	Trade debtors	<u>21,461</u>	<u>16,327</u>
12.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2024	2023
		£	£
	Other creditors	<u>1,880</u>	<u>1,380</u>
13.	MOVEMENT IN FUNDS		
		At 1.4.23	Net movement in funds
		£	£
	Unrestricted funds		At 31.3.24
	General fund	81,240	93,548
	IT Support fund	10,000	10,000
		<u>91,240</u>	<u>103,548</u>
	TOTAL FUNDS	<u>91,240</u>	<u>103,548</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,077	(35,769)	12,308
Restricted funds			
City University	21,461	(21,461)	-
London Catalyst Fund	3,000	(3,000)	-
The City Bridge Trust	7,000	(7,000)	-
	<u>31,461</u>	<u>(31,461)</u>	<u>-</u>
TOTAL FUNDS	<u>79,538</u>	<u>(67,230)</u>	<u>12,308</u>

APHASIA RE-CONNECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	77,284	3,956	81,240
IT Support fund	10,000	-	10,000
	<u>87,284</u>	<u>3,956</u>	<u>91,240</u>
TOTAL FUNDS	<u><u>87,284</u></u>	<u><u>3,956</u></u>	<u><u>91,240</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	46,548	(42,592)	3,956
Restricted funds			
City University	16,327	(16,327)	-
	<u>62,875</u>	<u>(58,919)</u>	<u>3,956</u>
TOTAL FUNDS	<u><u>62,875</u></u>	<u><u>(58,919)</u></u>	<u><u>3,956</u></u>

DESIGNATED FUNDS

IT Support

It is anticipated that IT support will be required in the coming years and consideration is being given to setting aside £10,000 to cover this cost.

RESTRICTED FUNDS

City University . This fund was granted for student training.

London Catalyst Fund . This grant was funded for an administrative support package.

The City Bridge Trust. This grant was funded for maintenance costs of a new administration system.

APHASIA RE-CONNECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

14. RELATED PARTY DISCLOSURES

During the year donations were received from a trustee of £Nil (2023 £200)

APHASIA RE-CONNECT

England & Wales - Charity number 1176125

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
APHASIA RE-CONNECT**

Berringers LLP
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

APHASIA RE-CONNECT

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APHASIA RE-CONNECT

**REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 31 March 2023**

TRUSTEES	P J Cook (resigned 1.4.22) P J Cook (appointed 17.1.23) J F Sayers Professor E K Hilari Ms R Green Ms H Terry (resigned 25.7.22) Ms V Clark Ms L Cockayne (resigned 1.4.22) P L Sayers Trustee (appointed 28.2.23)
PRINCIPAL ADDRESS	C/O Dr Sally McVicker 17 Elm Road Beckenham Bromley Kent BR3 4JB
REGISTERED CHARITY NUMBER	1176125
INDEPENDENT EXAMINER	Berringers LLP Chartered Accountants Lygon House 50 London Road Bromley Kent BR1 3RA
BANKERS	Natwest Bank 143 High Street Bromley Kent BR1 1JH

APHASIA RE-CONNECT

REPORT OF THE TRUSTEES for the year ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are:

For the public benefit, to promote health and wellbeing for people with aphasia and others with acquired long term communication disability, living in particular, but not exclusively, in South East England, through

- (a) The provision of speech therapy through supported conversation groups.
- (b) Providing training to volunteers to facilitate peer groups, peer befrienders and peer training.
- (c) Providing information to the general public on all aspects of aphasia and acquired communication disability.

Our Vision

Our vision is to see a World where people with aphasia, and acquired communication disability, enjoy a life more ordinary, with opportunity, freedom of choice, responsibility, and a quality of life and wellbeing.

Public benefit

The objectives and activities, and achievement and performance sections of this report clearly set out the activities which the charity undertakes for the public benefit. The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the charity.

Review of the year

The year has seen the group continue to grow and we currently have nineteen groups of which seven meet face-to-face and twelve virtually. All the new and existing groups have prospered during the year. The year has seen a major challenge of ensuring that administrative control keeps up with the needs of increasing numbers of groups. This will be an important area of activity in the coming year.

Our strong relationship with City, University of London continues to develop to the benefit of both parties. We have provided over 50 student placements which have been extremely positive and rewarding.

The Buddy scheme continues to flourish with a gentle introduction to people who are referred to us. Thanks go to the many people, especially students and volunteers, who assist us with this scheme.

During the past year we have been extremely fortunate to receive significant funds from a small number of personal donors. The timing of donations from personal donations illustrated the challenges of having little control over timing, as over twenty five percent of income was received in the final month of the financial year.

With a steady increase in the number of groups there is a requirement to train more helpers and volunteers and also consider using additional speech and language therapists, with an inevitable increase in cost.

During the past year many people have contributed in time, advice, and money to our operations, and this has allowed us to create a solid and sound base on which to plan the future ~ To all these people Aphasia Re-Connect expresses sincere thanks.

FINANCIAL REVIEW

Financial position

Total income for the year was £62,875 (2022: £72,486). Total expenditure for the year was £58,919 (2022: £63,408). This resulted in a surplus for the year of £3,956 (2022: £9,078).

The funds at 31 March 2023 were £91,240 (2022: £87,284), of which £Nil (2022: £Nil) were restricted and £91,240 (2022: £87,284) were unrestricted.

APHASIA RE-CONNECT

REPORT OF THE TRUSTEES for the year ended 31 March 2023

FINANCIAL REVIEW

Reserves policy

The balance of unrestricted funds at year end was £91,240 (2022: £87,284). The Trustees' policy on reserves is to have a minimum of twelve months cover of budgeted operating costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

The Trustees have reviewed the major and financial risks that impact on the work of the charity. They systems that have been established enable the Trustees to review and take necessary steps to lessen these risks. The Trustees consider the following to be the principal risks that the charity faces:

- Loss of income, reduced fund raising potential and or reduced public profile.
- Compliance with the increasing regulatory controls and checks which relate to charitable organisations.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 incoming resources and application of resources, including 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 10 October 2023 and signed on its behalf by:

J F Sayers - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
APHASIA RE-CONNECT**

Independent examiner's report to the trustees of Aphasia Re-Connect

I report to the charity trustees on my examination of the accounts of Aphasia Re-Connect (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Paul Allan BSocSc FCA

Berringers LLP
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

10 October 2023

APHASIA RE-CONNECT

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2023**

	Notes	Unrestricted fund £	Designated funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	36,530	-	-	36,530	28,673
Charitable activities						
Grants and Service delivery contracts	4	9,200	-	16,327	25,527	41,163
Other trading activities	3	818	-	-	818	2,650
Total		46,548	-	16,327	62,875	72,486
EXPENDITURE ON						
Raising funds	5	50	-	-	50	769
Charitable activities						
Grants and Service delivery contracts	6	19,481	-	16,327	35,808	47,821
Staff costs		15,351	-	-	15,351	7,569
Support costs		7,710	-	-	7,710	7,249
Total		42,592	-	16,327	58,919	63,408
NET INCOME		3,956	-	-	3,956	9,078
RECONCILIATION OF FUNDS						
Total funds brought forward		77,284	10,000	-	87,284	78,206
TOTAL FUNDS CARRIED FORWARD		81,240	10,000	-	91,240	87,284

The notes form part of these financial statements

APHASIA RE-CONNECT

BALANCE SHEET
31 March 2023

	Notes	Unrestricted fund £	Designated funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS						
Debtors	11	16,327	-	-	16,327	-
Cash at bank and in hand		66,293	10,000	-	76,293	88,664
		82,620	10,000	-	92,620	88,664
CREDITORS						
Amounts falling due within one year	12	(1,380)	-	-	(1,380)	(1,380)
NET CURRENT ASSETS		81,240	10,000	-	91,240	87,284
TOTAL ASSETS LESS CURRENT LIABILITIES		81,240	10,000	-	91,240	87,284
NET ASSETS		81,240	10,000	-	91,240	87,284
FUNDS	13					
Unrestricted funds					91,240	87,284
TOTAL FUNDS					91,240	87,284

The financial statements were approved by the Board of Trustees and authorised for issue on 10 October 2023 and were signed on its behalf by:

J F Sayers - Trustee

APHASIA RE-CONNECT

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Critical accounting judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

Bad debts

Debtors are regularly reviewed for recoverability, any debts which in the opinion of management are not recoverable are provided for as a specific bad debt.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Voluntary income including donations is included in full in the Statement of Financial Activities when receivable.

Charitable Activity Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

APHASIA RE-CONNECT

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when donors specify the purpose for which income can be used.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash at bank and in hand

Cash at bank and in hand are short-term, highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of changes in value.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations - individuals	<u>36,530</u>	<u>28,673</u>

APHASIA RE-CONNECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023**

3. OTHER TRADING ACTIVITIES		2023	2022
		£	£
Fundraising events		818	2,650
		<u> </u>	<u> </u>
4. INCOME FROM CHARITABLE ACTIVITIES		2023	2022
	Activity	£	£
Student training	Grants and Service delivery contracts	16,327	11,433
Grants	Grants and Service delivery contracts	9,200	29,730
		<u> </u>	<u> </u>
		25,527	41,163
		<u> </u>	<u> </u>
Grants received, included in the above, are as follows:			
		2023	2022
		£	£
Cripplegate Foundation		-	2,830
M and C Trust		-	4,500
London Catalyst Fund		-	3,000
Garfield Weston Foundation		-	10,000
National Lottery Community Fund		-	9,400
		<u> </u>	<u> </u>
		-	29,730
		<u> </u>	<u> </u>
5. RAISING FUNDS			
Raising donations and legacies			
		2023	2022
		£	£
Fundraising expenses		50	769
		<u> </u>	<u> </u>
6. CHARITABLE ACTIVITIES COSTS			
		2023	2022
		£	£
Staff costs		15,352	7,569
Speech and language therapist		35,808	47,821
Other support costs		5,731	5,817
		<u> </u>	<u> </u>
		56,891	61,207
		<u> </u>	<u> </u>

APHASIA RE-CONNECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023**

7. SUPPORT COSTS

		Governance costs £
Support costs		<u><u>1,980</u></u>
Other		
	2023	2022
	£	£
	Support costs	Total activities
Volunteer expenses	-	-
DBS Checks	-	22
Post and Stationery	258	1,414
Subscriptions	124	103
Room hire	2,540	2,685
Other	2,809	1,593
	<u>5,731</u>	<u>5,817</u>

Support costs, included in the above, are as follows:

Governance costs

	2023	2022
	Support costs	Total activities
	£	£
Independent Examination	1,440	1,252
Legal & professional fees	540	180
	<u>1,980</u>	<u>1,432</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

APHASIA RE-CONNECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023**

9. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	14,995	7,394
Other pension costs	356	175
	<u>15,351</u>	<u>7,569</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Administrative	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	28,673	-	-	28,673
Charitable activities				
Grants and Service delivery contracts	13,900	-	27,263	41,163
Other trading activities	2,650	-	-	2,650
Total	<u>45,223</u>	<u>-</u>	<u>27,263</u>	<u>72,486</u>
EXPENDITURE ON				
Raising funds	769	-	-	769
Charitable activities				
Grants and Service delivery contracts	20,558	-	27,263	47,821
Staff costs	7,569	-	-	7,569
Support costs	7,249	-	-	7,249
Total	<u>36,145</u>	<u>-</u>	<u>27,263</u>	<u>63,408</u>
NET INCOME	9,078	-	-	9,078
Transfers between funds	9,479	-	(9,479)	-
Net movement in funds	18,557	-	(9,479)	9,078
RECONCILIATION OF FUNDS				
Total funds brought forward	58,727	10,000	9,479	78,206
TOTAL FUNDS CARRIED FORWARD	<u>77,284</u>	<u>10,000</u>	<u>-</u>	<u>87,284</u>

APHASIA RE-CONNECT

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2023	2022
		£	£
Trade debtors		16,327	-
		<u> </u>	<u> </u>
12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2023	2022
		£	£
Other creditors		1,380	1,380
		<u> </u>	<u> </u>
13. MOVEMENT IN FUNDS			
		Net	At
	At 1.4.22	movement	31.3.23
	£	in funds	£
		£	
Unrestricted funds			
General fund	77,284	3,956	81,240
IT Support fund	10,000	-	10,000
	<u> </u>	<u> </u>	<u> </u>
	87,284	3,956	91,240
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	87,284	3,956	91,240
	<u> </u>	<u> </u>	<u> </u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	46,548	(42,592)	3,956
Restricted funds			
City University	16,327	(16,327)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	62,875	(58,919)	3,956
	<u> </u>	<u> </u>	<u> </u>

APHASIA RE-CONNECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	58,727	9,078	9,479	77,284
IT Support fund	10,000	-	-	10,000
	<u>68,727</u>	<u>9,078</u>	<u>9,479</u>	<u>87,284</u>
Restricted funds				
City University	9,479	-	(9,479)	-
	<u>9,479</u>	<u>-</u>	<u>(9,479)</u>	<u>-</u>
TOTAL FUNDS	<u><u>78,206</u></u>	<u><u>9,078</u></u>	<u><u>-</u></u>	<u><u>87,284</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,223	(36,145)	9,078
Restricted funds			
Garfield Weston Foundation	10,000	(10,000)	-
Cripplegate Foundation	2,830	(2,830)	-
City University	11,433	(11,433)	-
London Catalyst Fund	3,000	(3,000)	-
	<u>27,263</u>	<u>(27,263)</u>	<u>-</u>
TOTAL FUNDS	<u><u>72,486</u></u>	<u><u>(63,408)</u></u>	<u><u>9,078</u></u>

DESIGNATED FUNDS

IT Support

It is anticipated that IT support will be required in the coming years and consideration is being given to setting aside £10,000 to cover this cost.

RESTRICTED FUNDS

Garfield Weston Foundation . This grant was funded for speech language therapist for group sessions.

Cripplegate Foundation . This grant was funded for reading group, "Between the Lines".

City University . This fund was granted for student training.

London Catalyst Fund . This grant was funded for for a Communications and Administrative Coordinator.

APHASIA RE-CONNECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023**

14. RELATED PARTY DISCLOSURES

During the year donations were received from a trustee of £200 (2022 £Nil)

APHASIA RE-CONNECT

England & Wales - Charity number 1176125

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
APHASIA RE-CONNECT**

Berringers LLP
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

APHASIA RE-CONNECT

CONTENTS OF THE FINANCIAL STATEMENTS for the year ended 31 March 2022

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APHASIA RE-CONNECT

**REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 31 March 2022**

TRUSTEES	P Cook J F Sayers Professor E K Hilari Ms R Green Ms H Terry Ms V Clark Ms L Cockayne (appointed 17.3.22)
PRINCIPAL ADDRESS	C/O Sally McVicker Dept of Language & Communication Science City, University of London Northampton Square London EC1V 0HB
REGISTERED CHARITY NUMBER	1176125
INDEPENDENT EXAMINER	Berringers LLP Chartered Accountants Lygon House 50 London Road Bromley Kent BR1 3RA
BANKERS	Natwest Bank 143 High Street Bromley Kent BR1 1JH

APHASIA RE-CONNECT

REPORT OF THE TRUSTEES for the year ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are:

For the public benefit, to promote health and wellbeing for people with Aphasia and others with acquired long term communication disability, living in particular, but not exclusively, in South East England, through

- (a) The provision of speech therapy through supported conversation groups.
- (b) Providing training to volunteers to facilitate peer groups, peer befrienders and peer training.
- (c) Providing information to the general public on all aspects of aphasia and acquired communication disability.

Our Vision

Our vision is to see a World where people with aphasia, and acquired communication disability, enjoy a life more ordinary, with opportunity, freedom of choice, responsibility, and a quality of life and wellbeing.

Public benefit

The objectives and activities, and achievement and performance sections of this report clearly set out the activities which the charity undertakes for the public benefit. The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the charity.

Review of the year

This year has continued to see group meetings held virtually using internet access and meeting on-line, though with the ending of lockdown, we now have four groups meeting face to face. There is still some reticence to travelling on public transport with rates of covid increasing, and a preference in the main for on-line activity in the safety of home. Our online community has increased to many members across Greater London and beyond as far as the Isle of Man, Wales, Somerset, and Newcastle.

Several new groups have been welcomed this year: Between the Lines, Journal Club, and Cookbook groups. We have provided over 40 student placements which is extremely positive and rewarding, with acknowledgement from the University. The students have contributed to our work and the creation of the new activity. All the new and existing groups have prospered during the past year.

The Buddy scheme continues to flourish with a very gentle introduction to people who are newly referred to us. Thanks to many people, especially students and volunteers, who volunteer with us to assist with this scheme.

During the past year we have been extremely fortunate to receive significant funds from a small number of personal donors. Our operations have also been excused the cost of room hire due to all meetings being held on-line. This has meant that we have managed to fund our operations completely during the year and create a sound financial platform for planning our activities post Lockdown restrictions.

During the past year many people have contributed in time, advice and money to our operations, that has allowed to create a solid and sound base on which to plan the future ~ To all these people Aphasia Re-Connect expresses sincere thanks.

APHASIA RE-CONNECT

REPORT OF THE TRUSTEES for the year ended 31 March 2022

FINANCIAL REVIEW

Financial position

Total income for the year was £72,486 (2021: £76,726). Total expenditure for the year was £63,408 (2021: £43,992). This resulted in a surplus for the year of £9,078 (2021: £32,734).

The funds at 31 March 2022 were £87,284 (2021: £78,206), of which £Nil (2021: £9,479) were restricted and £87,284 (2021: £68,727) were unrestricted.

Reserves policy

The balance of unrestricted funds at year end was £87,284 (2021: £68,727). The Trustees' policy on reserves is to have a minimum of six months cover of budgeted operating costs approximately £25,000 (2021: £25,000).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

The Trustees have reviewed the major and financial risks that impact on the work of the charity. They systems that have been established enable the Trustees to review and take necessary steps to lessen these risks. The Trustees consider the following to be the principal risks that the charity faces:

- Loss of income, reduced fund raising potential and or reduced public profile.
- Compliance with the increasing regulatory controls and checks which relate to charitable organisations.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 incoming resources and application of resources, including 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 11 October 2022 and signed on its behalf by:

J F Sayers - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
APHASIA RE-CONNECT**

Independent examiner's report to the trustees of Aphasia Re-Connect

I report to the charity trustees on my examination of the accounts of Aphasia Re-Connect (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Paul Allan BSoc Sc
FCA
Berringers LLP
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

11 October 2022

APHASIA RE-CONNECT

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2022**

	Notes	Unrestricted fund £	Designated funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	28,673	-	-	28,673	31,074
Charitable activities						
Grants and Service delivery contracts		13,900	-	27,263	41,163	31,693
Other trading activities	3	2,650	-	-	2,650	13,959
Total		45,223	-	27,263	72,486	76,726
EXPENDITURE ON						
Raising funds	5	769	-	-	769	-
Charitable activities						
Grants and Service delivery contracts	6	20,558	-	27,263	47,821	38,428
Staff costs		7,569	-	-	7,569	-
Support costs		7,249	-	-	7,249	5,564
Total		36,145	-	27,263	63,408	43,992
NET INCOME		9,078	-	-	9,078	32,734
Transfers between funds	12	9,479	-	(9,479)	-	-
Net movement in funds		18,557	-	(9,479)	9,078	32,734
RECONCILIATION OF FUNDS						
Total funds brought forward		58,727	10,000	9,479	78,206	45,472
TOTAL FUNDS CARRIED FORWARD		77,284	10,000	-	87,284	78,206

The notes form part of these financial statements

APHASIA RE-CONNECT

BALANCE SHEET
31 March 2022

	Notes	Unrestricted fund £	Designated funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS						
Cash at bank and in hand		78,664	10,000	-	88,664	79,726
CREDITORS						
Amounts falling due within one year	11	(1,380)	-	-	(1,380)	(1,520)
NET CURRENT ASSETS		<u>77,284</u>	<u>10,000</u>	<u>-</u>	<u>87,284</u>	<u>78,206</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>77,284</u>	<u>10,000</u>	<u>-</u>	<u>87,284</u>	<u>78,206</u>
NET ASSETS		<u><u>77,284</u></u>	<u><u>10,000</u></u>	<u><u>-</u></u>	<u><u>87,284</u></u>	<u><u>78,206</u></u>
FUNDS	12					
Unrestricted funds					87,284	68,727
Restricted funds					-	9,479
TOTAL FUNDS					<u><u>87,284</u></u>	<u><u>78,206</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 October 2022 and were signed on its behalf by:

J F Sayers - Trustee

APHASIA RE-CONNECT

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Critical accounting judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

Bad debts

Debtors are regularly reviewed for recoverability, any debts which in the opinion of management are not recoverable are provided for as a specific bad debt.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Voluntary income including donations is included in full in the Statement of Financial Activities when receivable.

Charitable Activity Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

APHASIA RE-CONNECT

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2022

1. ACCOUNTING POLICIES - continued

Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when donors specify the purpose for which income can be used.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash at bank and in hand

Cash at bank and in hand are short-term, highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of changes in value.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations - individuals	<u>28,673</u>	<u>31,074</u>

APHASIA RE-CONNECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022**

3. OTHER TRADING ACTIVITIES		2022	2021
		£	£
Fundraising events		<u>2,650</u>	<u>13,959</u>
4. INCOME FROM CHARITABLE ACTIVITIES		2022	2021
	Activity	£	£
Student training	Grants and Service delivery contracts	11,433	9,479
Grants	Grants and Service delivery contracts	<u>29,730</u>	<u>22,214</u>
		<u>41,163</u>	<u>31,693</u>
Grants received, included in the above, are as follows:			
		2022	2021
		£	£
Covid-19 Response		-	2,932
Cripplegate Foundation		2,830	2,000
London Community Foundation		-	9,282
M and C Trust		4,500	3,500
Plasterers Charity		-	4,500
London Catalyst Fund		3,000	-
Garfield Weston Foundation		10,000	-
National Lottery Community Fund		<u>9,400</u>	-
		<u>29,730</u>	<u>22,214</u>
5. RAISING FUNDS			
Raising donations and legacies			
		2022	2021
		£	£
Fundraising expenses		<u>769</u>	<u>-</u>
6. CHARITABLE ACTIVITIES COSTS			
		2022	2021
		£	£
Staff costs		7,569	-
Speech and language therapist		19,444	15,603
Group facilitation		28,377	22,825
Other support costs		5,817	4,044
		<u>61,207</u>	<u>42,472</u>

APHASIA RE-CONNECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022**

7. SUPPORT COSTS

		Governance costs £ <u><u>1,432</u></u>
Support costs		
Other		
	2022	2021
	£	£
	Support costs	Total activities
Volunteer expenses	-	8
DBS Checks	22	126
Post and Stationery	1,414	708
Subscriptions	103	600
Room hire	2,685	-
Other	1,593	2,602
	<u>5,817</u>	<u>4,044</u>

Support costs, included in the above, are as follows:

Governance costs

	2022	2021
	Support costs	Total activities
	£	£
Independent Examination	1,252	1,520
Legal & professional fees	180	-
	<u>1,432</u>	<u>1,520</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

APHASIA RE-CONNECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022**

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	7,394	-
Other pension costs	175	-
	<u>7,569</u>	<u>-</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Administrative	1	-
	<u>1</u>	<u>-</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	31,074	-	-	31,074
Charitable activities				
Grants and Service delivery contracts	15,911	-	15,782	31,693
Other trading activities	13,959	-	-	13,959
Total	<u>60,944</u>	<u>-</u>	<u>15,782</u>	<u>76,726</u>
EXPENDITURE ON				
Charitable activities				
Grants and Service delivery contracts	19,100	-	19,328	38,428
Support costs	5,564	-	-	5,564
Total	<u>24,664</u>	<u>-</u>	<u>19,328</u>	<u>43,992</u>
NET INCOME/(EXPENDITURE)	36,280	-	(3,546)	32,734
Transfers between funds	(10,000)	10,000	-	-
Net movement in funds	26,280	10,000	(3,546)	32,734
RECONCILIATION OF FUNDS				
Total funds brought forward	41,926	-	3,546	45,472
TOTAL FUNDS CARRIED FORWARD	<u>68,206</u>	<u>10,000</u>	<u>-</u>	<u>78,206</u>

APHASIA RE-CONNECT

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	<u>1,380</u>	<u>1,520</u>

12. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
Unrestricted funds				
General fund	58,727	9,078	9,479	77,284
IT Support fund	<u>10,000</u>	-	-	<u>10,000</u>
	68,727	9,078	9,479	87,284
Restricted funds				
City University	9,479	-	(9,479)	-
TOTAL FUNDS	<u>78,206</u>	<u>9,078</u>	<u>-</u>	<u>87,284</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	45,223	(36,145)	9,078
Restricted funds			
Garfield Weston Foundation	10,000	(10,000)	-
Cripplegate Foundation	2,830	(2,830)	-
City University	11,433	(11,433)	-
London Catalyst Fund	3,000	(3,000)	-
	<u>27,263</u>	<u>(27,263)</u>	<u>-</u>
TOTAL FUNDS	<u>72,486</u>	<u>(63,408)</u>	<u>9,078</u>

APHASIA RE-CONNECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	41,926	26,801	(10,000)	58,727
IT Support fund	-	-	10,000	10,000
	<u>41,926</u>	<u>26,801</u>	-	<u>68,727</u>
Restricted funds				
Garfield Weston Foundation	2,500	(2,500)	-	-
City University	-	9,479	-	9,479
London Catalyst Fund	500	(500)	-	-
Wakefield and Tetley Trust	546	(546)	-	-
	<u>3,546</u>	<u>5,933</u>	-	<u>9,479</u>
TOTAL FUNDS	<u><u>45,472</u></u>	<u><u>32,734</u></u>	<u><u>-</u></u>	<u><u>78,206</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	60,944	(34,143)	26,801
Restricted funds			
Garfield Weston Foundation	-	(2,500)	(2,500)
Cripplegate Foundation	2,000	(2,000)	-
London Community Foundation	9,282	(9,282)	-
Plasterers Charity	4,500	(4,500)	-
City University	-	9,479	9,479
London Catalyst Fund	-	(500)	(500)
Wakefield and Tetley Trust	-	(546)	(546)
	<u>15,782</u>	<u>(9,849)</u>	<u>5,933</u>
TOTAL FUNDS	<u><u>76,726</u></u>	<u><u>(43,992)</u></u>	<u><u>32,734</u></u>

DESIGNATED FUNDS

IT Support

It is anticipated that IT support will be required in the coming year and consideration is being given to setting aside £10,000 to cover this cost.

RESTRICTED FUNDS

Cripplegate Foundation . This grant was funded for reading group, "Between the Lines".

London Catalyst Fund . This grant was funded for for a Communications and Administrative Coordinator.

APHASIA RE-CONNECT

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2022

12. MOVEMENT IN FUNDS - continued

Garfield Weston Foundation . This grant was funded for speech language therapist for group sessions.

City University . This fund was granted for student training.

Plasterers Charity Fund . This grant was provided to fund speech therapist for group sessions.

London Community Foundation . This grant was funded for speech language therapist for group sessions.

Wakefield and Tetley Trust . This grant was provided to fund speech therapist.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

APHASIA RE-CONNECT

England & Wales - Charity number 1176125

Accounts

APHASIA RE-CONNECT

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

Registered Charity Number: 1176125

**Azets Audit Services Limited
Accountants
Greytown House
221-227 High Street
Orpington
Kent
BR6 0NZ**

APHASIA RE-CONNECT

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APHASIA RE-CONNECT

CHARITY INFORMATION

Chairman	P Cook
Secretary	H Terry
Trustees	H Terry R Green K Hilari R Frankel V Clark J Sayers
Registered Charity number	1176125
Registered office	2 Hawthorne Close Bickley Kent BR1 2HJ
Independent examiner	C Cooper FCCA Azets Audit Services Limited Greytown House 221-227 High Street Orpington Kent BR6 0NZ
Bankers	Natwest Bank 143 High Street Bromley Kent BR1 1JH

APHASIA RE-CONNECT

REPORT OF THE TRUSTEES

The Trustees, present their report and the financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Objectives

The objectives of the charity are:

For the public benefit, to promote health and wellbeing for people with Aphasia and others with acquired long term communication disability, living in particular, but not exclusively, in South East England, through

- (a) The provision of speech therapy through supported conversation groups
- (b) Providing training to volunteers to facilitate peer groups, peer befrienders and peer training.
- (c) Providing information to the general public on all aspects of aphasia and acquired communication disability.

Our Vision

Our vision is to see a World where people with aphasia, and acquired communication disability, enjoy a life more ordinary, with opportunity, freedom of choice, responsibility, and a quality of life and wellbeing.

Statement on Public Benefit

The objectives and activities, and achievement and performance sections of this report clearly set out the activities which the charity undertakes for the public benefit. The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the charity.

Review of the year

This year, as with all aspects of life, has been influenced totally by the Coronavirus. This has had a major effect on the running of Aphasia Re-Connect in that all meetings have had to adapt to being held virtually using internet access and meeting on-line, instead of physical access and meeting face to face.

The manner in which our people have adapted to this major change has been extremely positive and rewarding. The planned opening of the Croydon Group, which was scheduled for late April 2020, actually took place on time, the only change to plan being it was held virtually. A similar situation arose with the Young People' Group and both these new groups have prospered during the past year.

For those people unable to access internet facilities a programme of keeping constantly in touch by telephone has been introduced with the establishment of a Buddy scheme. Thanks to many people, especially students, volunteering to assist with this scheme we have managed to keep in touch with all our members and make a real contribution to overcoming the challenge of loneliness that has been such a significant factor of Lockdown.

During the past year we have been extremely fortunate to receive significant funds (£15K) from a small number of personal donors. Our operations have also been excused the cost of room hire due to all meetings being held on-line. This has meant that we have managed to fund our operations completely during the year and create a sound financial platform for planning our activities post Lockdown restrictions.

We now have in May 2021, the 3 groups who did not manage to create virtual groups reopened, and have seen how the continuous Communication/ Buddy scheme has paid dividends. We recognise the challenges of the coming year will be to establish ongoing working procedures incorporating physical and virtual meeting groups. In establishing these new procedures we will benefit from having reserves that allow us to adjust to the challenges that we will face over the coming twelve months.

During the past year many people have contributed in time, advice and money to our operations, that has allowed to create a solid and sound base on which to plan the future ~ To all these people Aphasia Re-Connect expresses sincere thanks."

APHASIA RE-CONNECT

REPORT OF THE TRUSTEES

Financial Review

Total income for the year was £76,726 (2020: £61,017). Total expenditure for the year was £43,992 (2020: £42,363). This resulted in a surplus for the year of £32,734 (2020: £18,654).

The funds at 31 March 2021 were £78,206 (2020: £45,472), of which £9,479 (2020: £3,546) were restricted and £68,727 (2020: £41,926) were unrestricted.

Reserves Policy

The balance of unrestricted funds at year end was £68,727 (2020: £41,926). The Trustees' policy on reserves is to have a minimum of six months cover of budgeted operating costs approximately £25,000 (2020: £25,000).

Risk Management

The Trustees have reviewed the major and financial risks that impact on the work of the charity. They systems that have been established enable the Trustees to review and take necessary steps to lessen these risks. The Trustees consider the following to be the principal risks that the charity faces:

- Loss of income, reduced fund raising potential and or reduced public profile.
- Compliance with the increasing regulatory controls and checks which relate to charitable organisations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity was formed on 19th June 2017 as an unincorporated association, with a constitution dated 6th December 2017.

On 6th December 2017, the charity registered with the charity commission.

Trustees

The Trustees, who served during the period were:

P Cook (Chairman)
H Terry
R Green
K Hilari
R Frankel
V Clark
J Sayers (Appointed 25 January 2021)

Apart from the first charity Trustees, every Trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity Trustees. In selecting individuals for appointment as charity Trustees, the charity Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. A charity Trustee who has served for three consecutive terms may not be reappointed for a fourth consecutive term but may be reappointed after an interval of at least one year.

The charity Trustees will make available to each new charity Trustee, on or before his or her first appointment:

A copy of the current version of the constitution; and

A copy of the CIO's latest Trustees' Annual Report and Statement of Accounts.

APHASIA RE-CONNECT

REPORT OF THE TRUSTEES

Statement of Trustees' Responsibilities

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

The law applicable to charities in England & Wales 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 incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By Order of the Board

.....
P Cook
Trustee

.....
Date

APHASIA RE-CONNECT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF APHASIA RE-CONNECT

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 6 to 13.

Responsibilities and basis of report

As the charity's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

C Cooper (FCCA)

For and on behalf of Azets Audit Services Limited
Accountants
Greytown House, 221/227 High Street
Orpington, Kent,
BR6 0NZ

Date:

APHASIA RE-CONNECT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

INCOME AND EXPENDITURE ACCOUNT

		Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Total Funds 2020
	Note	£	£	£	£
Income from:					
Donations	2	31,074	-	31,074	7,044
Fundraising activities		13,959	-	13,959	7,956
Charitable Activities:					
Student Training	3	-	9,479	9,479	5,183
Grants and Service delivery contracts	3	2,932	19,282	22,214	40,834
Total Income		<u>47,965</u>	<u>28,761</u>	<u>76,726</u>	<u>61,017</u>
Expenditure from:					
Charitable Activities	4	21,164	22,828	43,992	42,363
Total Expenditure		<u>21,164</u>	<u>22,828</u>	<u>43,992</u>	<u>42,363</u>
NET MOVEMENT IN FUNDS		26,801	5,933	32,734	18,654
Total funds brought forward		41,926	3,546	45,472	26,818
TOTAL FUNDS CARRIED FORWARD		<u>68,727</u>	<u>9,479</u>	<u>78,206</u>	<u>45,472</u>

All incoming resources and resources expended arise from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

APHASIA RE-CONNECT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

INCOME AND EXPENDITURE ACCOUNT

Comparative information for the period ending 31 March 2020		Unrestricted Funds 2020	Restricted funds 2020	Total funds 2020
	Note	£	£	£
Income from:				
Donations	2	7,044	-	7,044
Fundraising Activities		7,956		7,956
Charitable Activities				
Student Training	3	-	5,183	5,183
Grants and Service delivery contracts	3	15,500	25,334	40,834
Total Income		30,500	30,517	61,017
Expenditure from:				
Charitable Activities	4	15,392	26,971	42,363
Total Expenditure		15,392	26,971	42,363
NET MOVEMENT IN FUNDS		15,108	3,546	18,654
TOTAL FUNDS BROUGHT FORWARD		26,818	-	26,818
TOTAL FUNDS CARRIED FORWARD		41,926	3,546	45,472

All incoming resources and resources expended arise from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

APHASIA RE-CONNECT

**BALANCE SHEET
AS AT 31 MARCH 2021**

	Note	31 Mar 2021		31 Mar 2020	
		£	£	£	£
CURRENT ASSETS					
Cash at bank and in hand		79,726		46,949	
		<u>79,726</u>		<u>46,949</u>	
CREDITORS: amounts falling due within one year	7	<u>(1,520)</u>		<u>(1,477)</u>	
NET CURRENT ASSETS			78,206		45,472
NET ASSETS			<u>78,206</u>		<u>45,472</u>
FUNDS					
Restricted funds	8		9,479		3,546
Unrestricted funds - unrestricted designated	9	58,727		41,926	
		<u>10,000</u>		<u>-</u>	
TOTAL FUNDS			<u>68,727</u>		<u>41,926</u>
			<u>78,206</u>		<u>45,472</u>

The financial statements were approved on and signed on behalf of the Board by:

.....
P Cook
Trustee

.....
H Terry
Trustee

APHASIA RE-CONNECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

1.1 Basis of preparation

Aphasia Re-Connect is an unincorporated charity in the United Kingdom, governed by a constitution dated 6th December 2017. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are detailed on page 2.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Voluntary income including donations is included in full in the Statement of Financial Activities when receivable.

Charitable Activity Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

1.3 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.4 Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources.

APHASIA RE-CONNECT

NOTES TO THE FINANCIAL STATEMENTS PERIOD ENDED 31 MARCH 2021

1.5 Funds accounting

Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when donors specify the purpose for which income can be used.

1.6 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.7 Cash at bank and in hand

Cash at bank and in hand are short-term, highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of changes in value.

1.8 Taxation

The company is a registered charity and is therefore entitled to the exemptions from corporation tax afforded by section 505 of the Income and Corporation Taxes Act 1988. Accordingly, there is no corporation tax charge in these financial statements.

1.9 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.10 Judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

Bad debts

Debtors are regularly reviewed for recoverability, any debts which in the opinion of management are not recoverable are provided for as a specific bad debt.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

2. VOLUNTARY INCOME

	Unrestricted	Restricted	Total 31 March 2021	Total 31 March 2020
	£	£	£	£
Donations - individuals	31,074	-	31,074	6,844
Donations - Attend	-	-	-	200
	<u>31,074</u>	<u>-</u>	<u>31,074</u>	<u>7,044</u>

APHASIA RE-CONNECT

**NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 31 MARCH 2021**

3. CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total 31 March 2021	Total 31 March 2020
	£	£	£	£
UCL	-	-	-	1,000
Canterbury Christchurch University	-	-	-	4,183
Big Lottery	-	-	-	9,988
Garfield Weston Foundation	-	-	-	10,000
London Catalyst	-	-	-	3,000
Wakefield and Tetley Trust	-	-	-	2,346
City University	-	9,479	9,479	-
London Borough of Bromley Mayor	-	-	-	10,000
M and C Trust	-	3,500	-	5,000
Miles Trust	-	-	-	500
London Community Foundation	-	9,282	9,282	-
Plasterers Charity	-	4,500	4,500	-
Covid-19 Response	2,932	-	2,932	-
Cripplegate Foundation	-	2,000	2,000	-
	<u>2,932</u>	<u>28,761</u>	<u>31,693</u>	<u>46,017</u>

4. CHARITABLE ACTIVITIES COSTS

	Support Costs		Total 31 March 2021	Total 31 March 2020
	Unrestricted	Restricted	£	£
	£	£	£	£
Room hire	-	-	-	3,935
Volunteer expenses	8	-	8	344
Speech and language therapist	-	15,603	15,603	33,983
DBS checks	126	-	126	121
Administrative duties	-	-	-	389
Post and Stationery	708	-	708	-
Group facilitation	15,600	7,225	22,825	-
Independent Examination	1,520	-	1,520	1,596
Design Services	-	-	-	402
Subscriptions	600	-	600	663
Other	2,602	-	2,602	930
	<u>21,164</u>	<u>22,828</u>	<u>43,992</u>	<u>42,363</u>

5. TRUSTEES' REMUNERATION AND REIMBURSED EXPENSES

No Trustee or person related or connected to them received any remuneration or benefits from the Charity during the current period.

No Trustee received any reimbursed expenses.

6. STAFF COSTS

There were no employees during the period.

APHASIA RE-CONNECT

**NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 31 MARCH 2021**

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 Mar 2021 £	31 Mar 2020 £
Other creditors	1,520	1,477
	<u>1,520</u>	<u>1,477</u>

8. RESTRICTED FUNDS

Current Year	Balance at 31/03/2020 £	Incoming Resources £	Resources Expended £	Balance at 31/03/2021 £
City University	-	9,479	-	9,479
Cripplegate Foundation	-	2,000	2,000	-
London Community Foundation	-	9,282	9,282	-
M & C Trust	-	3,500	3,500	-
Plasterers Charity	-	4,500	4,500	-
Garfield Weston Foundation	2,500	-	2,500	-
London Catalyst	500	-	500	-
Wakefield and Tetley Trust	546	-	546	-
	<u>3,546</u>	<u>28,761</u>	<u>22,828</u>	<u>9,479</u>

City University – fund student training

Cripplegate Foundation, London Community Foundation, M & G, Plasterers Charity, Garfield Weston Foundation, London Catalyst and Wakefield and Tetley Trust – fund speech therapist for group sessions

RESTRICTED FUNDS

Comparison Year 2020	Balance at 31/03/2019 £	Incoming Resources £	Resources Expended £	Balance at 31/03/2020 £
UCL	-	1,000	1,000	-
Canterbury Christchurch University	-	4,183	4,183	-
Big Lottery	-	9,988	9,988	-
Garfield Weston Foundation	-	10,000	7,500	2,500
London Catalyst	-	3,000	2,500	500
Wakefield and Tetley Trust	-	2,346	1,800	546
	<u>-</u>	<u>30,517</u>	<u>26,971</u>	<u>3,546</u>

UCL and Canterbury Christchurch University – fund student training

Big Lottery, Garfield Weston Foundation, London Catalyst and Wakefield and Tetley Trust – fund speech therapist for group sessions

APHASIA RE-CONNECT

NOTES TO THE FINANCIAL STATEMENTS PERIOD ENDED 31 MARCH 2021

9. DESIGNATED FUNDS

	At 1 April 2020 £	New Designations £	Designations Released £	At 31 March 2021 £
IT Support	-	10,000	-	10,000

It is anticipated that IT support will be required in the coming year and consideration is being given to setting aside £10,00 to cover this cost.

10. RELATED PARTY TRANSACTIONS

There are no related party transactions in the year to 31 March 2021 or 31 March 2020.