

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2020  
for  
Creating Chaos

Johnston Wood Roach Limited  
24 Picton House  
Hussar Court  
Waterlooville  
Hampshire  
PO7 7SQ

Creating Chaos

Contents of the Financial Statements  
for the Year Ended 31 December 2020

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

## Creating Chaos

### Report of the Trustees for the Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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**

Creating Chaos is a charity which aims to provide young adults with learning disabilities the opportunity to make a positive contribution to their community. It operates by providing voluntary roles for those young people supporting a variety of local individuals and organisations, such as food banks, environmental projects, care homes and also people who are isolated or vulnerable in any way. The charity raises funds to pay for support worker time and for a base of operations from where the young people are supported to run the affairs of the charity themselves, as well as identifying projects and opportunities for them to do their work. The charity is overseen by trustees who support a manager and small team of support workers, as well as identifying funding opportunities.

##### **Significant activities**

The main activities undertaken for public benefit are the support of existing charitable or voluntary organisations who do not have a sufficient number of volunteers or staff to carry out the project as they would like to. Primary examples include the daily support of two local food banks, providing a number of young people to do collections and deliveries, manage orders and donations, and provide general help around the food bank. Another example would be supporting the Final Straw project, an organisation which seeks to eradicate plastic waste in the ocean, to whom Creating Chaos offers practical support in the form of beach cleaning as well as awareness raising and fundraising on their behalf. Further examples include offering entertainment and services such as gardening at local care homes, putting on events for local isolated and unable people to congregate and socialise, and teaching dance to a local special school.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

During the reporting period some of the main achievements have been seeing two individuals from the charity move into part-time voluntary roles within another organisation where they are not receiving the daily support currently provided at Creating Chaos, and one individual moving into a part-time paid role using the skills they have developed. From the perspective of the support provided to the community there has been a very successful project with one local food bank in particular, where some of our volunteers have taken on a much higher level of responsibility around organising the day-to-day operations, and an activity at one particular care home which has seen several residents actively engaging in the activities that have been put on, which has made a real impact on their health and well-being.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The charity aims to retain 6 months of operational costs. As a relatively new charity with a relatively small income and operation, we feel that is sufficient for our needs.

The main financial risk to the charity is the loss of funding and donations which it currently receives.

#### **FUTURE PLANS**

The future plans of the charity are to continue with the charities main activities and objectives and to look for other opportunities to support the local community in a positive way. The charity wishes to be able to support all those young adults with learning disabilities that require support and to support as many projects as we can in that time, however there is no ambition to grow beyond the demand which we experience.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1176831

Creating Chaos

Report of the Trustees  
for the Year Ended 31 December 2020

**Principal address**

8 Leigh Road  
Havant  
Hampshire  
PO9 2ET

**Trustees**

Mrs K Whapshott  
Ms H L Thompson  
Ms R A Stone

**Independent Examiner**

Johnston Wood Roach Limited  
24 Picton House  
Hussar Court  
Waterlooville  
Hampshire  
PO7 7SQ

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mrs K Whapshott - Trustee

Independent Examiner's Report to the Trustees of  
Creating Chaos

**Independent examiner's report to the trustees of Creating Chaos**

I report to the charity trustees on my examination of the accounts of Creating Chaos (the Trust) for the year ended 31 December 2020.

**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.

K WOOD  
FCCA ACA  
Johnston Wood Roach Limited  
24 Picton House  
Hussar Court  
Waterlooville  
Hampshire  
PO7 7SQ

Date: .....

Creating Chaos

Statement of Financial Activities  
for the Year Ended 31 December 2020

	Notes	Unrestricted fund £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		1,081	61,585	62,666	66,226
Other trading activities	2	-	-	-	3,853
<b>Total</b>		1,081	61,585	62,666	70,079
<b>EXPENDITURE ON</b>					
Raising funds		1,219	3,145	4,364	5,936
Other		524	62,364	62,888	47,422
<b>Total</b>		1,743	65,509	67,252	53,358
<b>NET INCOME/(EXPENDITURE)</b>		(662)	(3,924)	(4,586)	16,721
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		4,238	16,223	20,461	3,740
<b>TOTAL FUNDS CARRIED FORWARD</b>		3,576	12,299	15,875	20,461

The notes form part of these financial statements

Creating Chaos

Balance Sheet  
31 December 2020

	Notes	Unrestricted fund £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	1,835	7,234	9,069	2,486
<b>CURRENT ASSETS</b>					
Debtors	6	-	1,079	1,079	1,144
Cash at bank and in hand		3,341	4,386	7,727	18,430
		<u>3,341</u>	<u>5,465</u>	<u>8,806</u>	<u>19,574</u>
<b>CREDITORS</b>					
Amounts falling due within one year	7	(1,600)	(400)	(2,000)	(1,599)
<b>NET CURRENT ASSETS</b>		<u>1,741</u>	<u>5,065</u>	<u>6,806</u>	<u>17,975</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>3,576</u>	<u>12,299</u>	<u>15,875</u>	<u>20,461</u>
<b>NET ASSETS</b>		<u>3,576</u>	<u>12,299</u>	<u>15,875</u>	<u>20,461</u>
<b>FUNDS</b>	8				
Unrestricted funds				3,576	4,238
Restricted funds				12,299	16,223
<b>TOTAL FUNDS</b>				<u>15,875</u>	<u>20,461</u>

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

.....  
K Whapshott - Trustee

Notes to the Financial Statements  
for the Year Ended 31 December 2020

**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.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. OTHER TRADING ACTIVITIES**

	31.12.20	31.12.19
	£	£
Fundraising events	-	3,853
	<u>          </u>	<u>          </u>



Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,992	64,234	66,226
Other trading activities	3,853	-	3,853
<b>Total</b>	5,845	64,234	70,079
<b>EXPENDITURE ON</b>			
Raising funds	3,079	2,857	5,936
Other	2,268	45,154	47,422
<b>Total</b>	5,347	48,011	53,358
<b>NET INCOME</b>	498	16,223	16,721
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	3,740	-	3,740
<b>TOTAL FUNDS CARRIED FORWARD</b>	4,238	16,223	20,461

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
<b>COST</b>	
At 1 January 2020	3,825
Additions	7,724
	<hr/>
At 31 December 2020	11,549
	<hr/>
<b>DEPRECIATION</b>	
At 1 January 2020	1,339
Charge for year	1,141
	<hr/>
At 31 December 2020	2,480
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 December 2020	9,069
	<hr/>
At 31 December 2019	2,486
	<hr/>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Prepayments and accrued income	1,079	1,144
	<hr/>	<hr/>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Other creditors	2,000	1,599
	<hr/>	<hr/>

8. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	4,238	(662)	3,576
<b>Restricted funds</b>			
Lottery Fund	16,223	(3,924)	12,299
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	20,461	(4,586)	15,875
	<hr/>	<hr/>	<hr/>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

**8. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,081	(1,743)	(662)
<b>Restricted funds</b>			
Lottery Fund	61,585	(65,509)	(3,924)
<b>TOTAL FUNDS</b>	<u>62,666</u>	<u>(67,252)</u>	<u>(4,586)</u>

**Comparatives for movement in funds**

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	3,740	498	4,238
<b>Restricted funds</b>			
Lottery Fund	-	16,223	16,223
<b>TOTAL FUNDS</b>	<u>3,740</u>	<u>16,721</u>	<u>20,461</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	5,845	(5,347)	498
<b>Restricted funds</b>			
Lottery Fund	64,234	(48,011)	16,223
<b>TOTAL FUNDS</b>	<u>70,079</u>	<u>(53,358)</u>	<u>16,721</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

**8. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	3,740	(164)	3,576
<b>Restricted funds</b>			
Lottery Fund	-	12,299	12,299
<b>TOTAL FUNDS</b>	<u>3,740</u>	<u>12,135</u>	<u>15,875</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	6,926	(7,090)	(164)
<b>Restricted funds</b>			
Lottery Fund	125,819	(113,520)	12,299
<b>TOTAL FUNDS</b>	<u>132,745</u>	<u>(120,610)</u>	<u>12,135</u>

**Lottery Fund**

Creating Chaos received donations from the Big Lottery Fund to support the Random Act of Chaos project. This project will provide practical support, friendship and education to vulnerable people within the Havant community.

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2020.

Creating Chaos

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2020

	31.12.20 £	31.12.19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,079	1,992
Grants	61,587	64,234
	<hr/> 62,666	<hr/> 66,226
<b>Other trading activities</b>		
Fundraising events	<hr/> -	<hr/> 3,853
<b>Total incoming resources</b>	62,666	70,079
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Direct costs	3,993	5,077
Licensing	371	859
	<hr/> 4,364	<hr/> 5,936
<b>Support costs</b>		
<b>Management</b>		
Rates and water	469	3,413
Insurance	1,296	206
Light and heat	1,388	1,203
Telephone	801	379
Postage and stationery	203	183
Advertising	-	900
Sundries	554	305
Rent	10,000	9,781
Repairs and renewals	228	1,251
Fixtures and fittings	1,141	622
	<hr/> 16,080	<hr/> 18,243
<b>Governance costs</b>		
Wages	45,688	28,179
Accountancy and legal fees	1,120	1,000
	<hr/> 46,808	<hr/> 29,179
Total resources expended	<hr/> 67,252	<hr/> 53,358
<b>Net (expenditure)/income</b>	<hr/> <hr/> (4,586)	<hr/> <hr/> 16,721

This page does not form part of the statutory financial statements