

# Operation Emotion

for men who have been sexually abused



## Annual Report Operation Emotion Board of Trustees 2021

Operation Emotion Registered Number 1177098.

Registered office Pitt Farm, Albaston Gunnislake Cornwall PL18 9AD

Telephone 07837 321514 07539 810096

[www.operationemotion.com](http://www.operationemotion.com) e-mail: [opem@pm.me](mailto:opem@pm.me)

**The Operation Emotion Board of Trustees** Our trustees are drawn from a variety of professional backgrounds and are skilled individuals, with a wide range of experiences, who are keen to promote an open healthy debate in society about the consequences of sexual abuse.

**Organisational structure management and recruitment of trustees** Operation Emotion is a Plymouth based charitable Incorporated Organisation (CIO) that provides support to men who have been sexually abused across Devon and Cornwall.

As a trauma led service Operation Emotion specialises in therapeutic group work offering a range of self-help initiatives and educational programmes that enable men to engage in a process of recovery. Operation Emotion never asks *what is wrong with someone* but instead *what happened to them*.

The CIO helps men to come to terms with their own experiences and play an active role in helping other men who have been similarly affected by sexual abuse. We also work with other agencies to promote best practice leading to an improvement in services.

**Governance** As a user led service the Board of Trustees is made up of survivors of sexual abuse. All trustees are recruited from the membership of the programme and will have experienced first-hand the services that Operation Emotion offers and actively manage and develop the programme of work going forward.

The Board of Trustees are Peter Fry, Jude Butcher, Anthony Loheac, Mark Warner and Martin Stear with the chair Dr Jon Tilbury a general practitioner.



**Activities and objectives in the year** the board's objectives are to promote three areas of project development through **Education, Prevention and Campaigning**. They also manage all the organisation's services for men who have been sexually abused.

We operate three peer led support groups that meet weekly and a rolling programme of education entitled 'Education Recovery' that focuses on helping men to recover from trauma. We also campaign for a more informed understanding about sexual abuse using film to produce educational short films, myth busting material and feature length dramas.

### **Operation Emotion's services**

**1-1 work:** We see approximately 50 men in face to face sessions per year with a variety of on-going contact and support for those suffering thoughts of suicide or a general lack of support from other services. Many of the men that we see have either been offered lengthy waiting list appointments or refused help due to their complex needs. These are generally men living alone and in isolation suffering from the traumagenic consequences of sexual abuse.

**Group work:** We provide weekly peer led support sessions per year for 120+ men with a mean average 120 sessions per month for around 50 men.

This group work offers a sustained reduction in isolation, powerlessness, shame and guilt and an improvement in self-confidence and overall improvements in maintaining relationships with friends and family.

**Educational film projects:** This involves various educational shorts, phone app development films and feature length dramas involving 35+ men per year. We also provide around 6 survivors stories per year as a 'finishing school' approach to our work, where shame and guilt are severed and men no longer wish to hide this as a secret. These films are used as training tools with our work with other organisations, like the voluntary sector and large religious organisations. We also offer basic instruction in camera, sound and lighting to around 6-8 men per year and operate one off film projects to educate and inform society and promote open discussion forums about sexual abuse.

**Advocacy:** This involves help with housing and benefit related issues, CICA claims judicial reviews and in person representation with adult psychiatric services. It involves help with correspondence, letters of support, the formulation of Curriculum Vitae and job applications, as well as attendance at public protection units for video statements as a part of on-going Police investigations.

**Work in general practice** Operation Emotion works in GP practices providing a clinic based referral system for locality groups of medical practices in Plymouth and Torbay as well as a weekly support group.

**Educational programmes:** Operation Emotion provides 5 Education Recovery programmes for 40 men per year with extremely high rates of success. The programme is routinely delivered over 10 sessions delivered through convenient learning blocks covering: - **Victims and perpetrators** – facts, figures and common myths

**The process of sexual abuse** – how perpetrators operate and the creation of trauma

**The legacy of abuse** – a trauma approach focusing on guilt, shame and the traumagenic factors Isolation, powerlessness, trust/betrayal and identity – how these operate in our lives now. **Secrecy** – why children and adults don't tell – the 'prison' of masculine stereotypes **Emotions** – men's limitations of expression, the causes, and a way out of the resort to anger **Tools** – the locus of control and assertiveness and individual rights

**Achievements, performance and public benefit** Operation Emotion was successfully awarded the Lime Culture Male Quality Standards in 2021 in recognition of its high quality service to male survivors of sexual abuse. The charity enjoys a high level of user satisfaction and has a track record of working with men to help them deal with the consequences of trauma brought about by sexual abuse. Over the last ten years Operation Emotion has provided a service to over 600 men. The charity now sees 100 men each year. It is a member of The Survivors Trust, The Male Survivors Partnership, The Office of the Police and Crime Commissioners Victim Care Network and local referral pathways working with men who have been sexually abused. Operation Emotion regularly receives referrals from Police, Probation, Social Prescribers, A&E, Devon Mind, GPs, Livewell, first responders and a range of voluntary organisations.

**Impact of Operation Emotion's services** Taking the very latest sample between mid-October and mid-November 2021 from a cohort of 29 male users of Operation Emotion's services, from both a single Education Recovery programme involving 8 men and our weekly face to face support group involving 21 men we found that:

96% Felt less isolated

100% Felt less powerlessness

100% experienced a significant reduction in shame and guilt

100% an improvement in self esteem

93% Greater awareness self and future about the effects of sexual abuse

100% feel more comfortable around others

96% Improvements in trust in the groups at Operation Emotion

93% an improvement in relationships with family and friends



82% could apply theory to practice in everyday life from what they had learned

**Debts and reserves** The Operation Emotion Board of Trustees regularly reviews and sets objectives for the coming financial year based upon its agreements with funding bodies.

Its finances are annually independently inspected by a local firm of chartered accountants.

Operation Emotion has no debts and holds a small reserve that is used explicitly as a financial cushion between core funding applications in line with its charitable objectives. There are no funds held by a custodian trustee.

**Grants and financial support during 2021** During 2021 Operation Emotion received support from The Office of the Police and Crime Commissioner, The Ministry of Justice Rape support fund, The National Lottery Awards for All programme and Mercedes Benz Southwest.



Dr. Jon Tilbury  
Chair of the  
Operation Emotion  
Board of Trustees

**REGISTERED COMPANY NUMBER: CE013235 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1177098**

**Report of the Trustees and  
Financial Statements  
for the Year Ended 31 March 2021  
for  
Operation Emotion CIO**

Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

## **Operation Emotion CIO**

### **Contents of the Financial Statements for the Year Ended 31 March 2021**

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## Operation Emotion CIO

### Report of the Trustees for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. 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).

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

CE013235 (England and Wales)

##### Registered Charity number

1177098

##### Registered office

46 Corporation Road  
Plymouth  
Devon  
PL2 3NT

##### Trustees

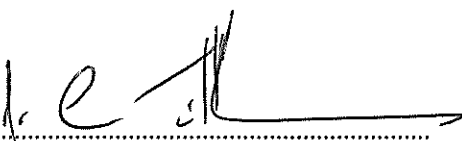
Dr J G Tilbury  
J P J Butcher  
M R Stear  
M Warner  
P Fry  
A Loheac

##### Company Secretary

##### Independent Examiner

Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

Approved by order of the board of trustees on 13th MAY 2021 and signed on its behalf by:

  
.....  
Dr J G Tilbury - Trustee

**Independent Examiner's Report to the Trustees of  
Operation Emotion CIO**

**Independent examiner's report to the trustees of Operation Emotion CIO ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Ian Sheppard  
FCCA  
Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

Date: .....



# Operation Emotion CIO

## Statement of Financial Activities for the Year Ended 31 March 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		70,404	43,347
<b>EXPENDITURE ON</b>			
Raising funds		52,469	77,022
Other		3,139	1,252
<b>Total</b>		55,608	78,274
<b>NET INCOME/(EXPENDITURE)</b>		14,796	(34,927)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		24,073	59,000
<b>TOTAL FUNDS CARRIED FORWARD</b>		38,869	24,073

# Operation Emotion CIO

## Balance Sheet 31 March 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	10,687	12,984
<b>CURRENT ASSETS</b>			
Cash at bank		29,382	12,289
<b>CREDITORS</b>			
Amounts falling due within one year	6	(1,200)	(1,200)
<b>NET CURRENT ASSETS</b>		<u>28,182</u>	<u>11,089</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>38,869</u>	<u>24,073</u>
<b>NET ASSETS</b>		<u>38,869</u>	<u>24,073</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>38,869</u>	<u>24,073</u>
<b>TOTAL FUNDS</b>		<u>38,869</u>	<u>24,073</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

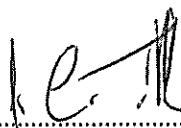
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 13th May 2021 and were signed on its behalf by:

  
J G Tilbury - Trustee

## Operation Emotion CIO

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. 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 and depreciation**

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

Plant and machinery                      - 33.3% Straight Line

##### **Taxation**

The charity is exempt from corporation 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. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	<u>5,344</u>	<u>6,492</u>

## Operation Emotion CIO

### Notes to the Financial Statements - continued for the Year Ended 31 March 2021

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	43,347
<b>EXPENDITURE ON</b>	
Raising funds	77,022
Other	1,252
<b>Total</b>	<u>78,274</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(34,927)</u>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	59,000
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>24,073</u></u>

#### 5. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST</b>	
At 1 April 2020	27,458
Additions	3,047
At 31 March 2021	<u>30,505</u>
<b>DEPRECIATION</b>	
At 1 April 2020	14,474
Charge for year	5,344
At 31 March 2021	<u>19,818</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u><u>10,687</u></u>
At 31 March 2020	<u><u>12,984</u></u>

# Operation Emotion CIO

## Notes to the Financial Statements - continued for the Year Ended 31 March 2021

### 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Accruals and deferred income	1,200	1,200
	<u>          </u>	<u>          </u>

### 7. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	24,073	14,796	38,869
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>24,073</u>	<u>14,796</u>	<u>38,869</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	70,404	(55,608)	14,796
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>70,404</u>	<u>(55,608)</u>	<u>14,796</u>

### Comparatives for movement in funds

	At 1.4.19	Net movement in funds	At 31.3.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	59,000	(34,927)	24,073
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>59,000</u>	<u>(34,927)</u>	<u>24,073</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	43,347	(78,274)	(34,927)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>43,347</u>	<u>(78,274)</u>	<u>(34,927)</u>

## Operation Emotion CIO

### Notes to the Financial Statements - continued for the Year Ended 31 March 2021

#### 7. MOVEMENT IN FUNDS - continued

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	59,000	(20,131)	38,869
<b>TOTAL FUNDS</b>	<u>59,000</u>	<u>(20,131)</u>	<u>38,869</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	113,751	(133,882)	(20,131)
<b>TOTAL FUNDS</b>	<u>113,751</u>	<u>(133,882)</u>	<u>(20,131)</u>

#### 8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

# Operation Emotion CIO

## Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	70,404	42,586
Other income	-	761
	<u>70,404</u>	<u>43,347</u>
<b>Total incoming resources</b>	<b>70,404</b>	<b>43,347</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	40,077	52,588
Insurance	720	986
Postage and stationery	993	156
Sundries	95	761
Helpline and web rental	1,700	829
Training	-	2,299
Travel	736	2,215
Repairs and renewals	2,133	3,745
Film production and website	671	6,951
Plant and machinery	5,344	6,492
	<u>52,469</u>	<u>77,022</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	-	40
<b>Governance costs</b>		
Accountancy	1,170	1,212
Professional fees	1,969	-
	<u>3,139</u>	<u>1,212</u>
<b>Total resources expended</b>	<b>55,608</b>	<b>78,274</b>
<b>Net income/(expenditure)</b>	<b>14,796</b>	<b>(34,927)</b>



**REGISTERED COMPANY NUMBER: CE013235 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1177098**

**Report of the Trustees and  
Financial Statements  
for the Year Ended 31 March 2021  
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## **Operation Emotion CIO**

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## Operation Emotion CIO

### Report of the Trustees for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. 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).

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

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##### Trustees

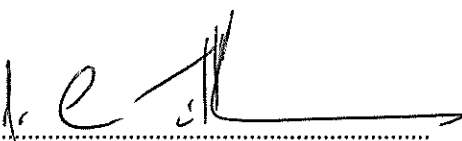
Dr J G Tilbury  
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M Warner  
P Fry  
A Loheac

##### Company Secretary

##### Independent Examiner

Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

Approved by order of the board of trustees on 13th MAY 2021 and signed on its behalf by:

  
.....  
Dr J G Tilbury - Trustee

**Independent Examiner's Report to the Trustees of  
Operation Emotion CIO**

**Independent examiner's report to the trustees of Operation Emotion CIO ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Ian Sheppard  
FCCA  
Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

Date: .....

# Operation Emotion CIO

## Statement of Financial Activities for the Year Ended 31 March 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		70,404	43,347
<b>EXPENDITURE ON</b>			
Raising funds		52,469	77,022
Other		3,139	1,252
<b>Total</b>		55,608	78,274
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<b>RECONCILIATION OF FUNDS</b>			
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<b>TOTAL FUNDS CARRIED FORWARD</b>		38,869	24,073

# Operation Emotion CIO

## Balance Sheet 31 March 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	10,687	12,984
<b>CURRENT ASSETS</b>			
Cash at bank		29,382	12,289
<b>CREDITORS</b>			
Amounts falling due within one year	6	(1,200)	(1,200)
<b>NET CURRENT ASSETS</b>		<u>28,182</u>	<u>11,089</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>38,869</u>	<u>24,073</u>
<b>NET ASSETS</b>		<u>38,869</u>	<u>24,073</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>38,869</u>	<u>24,073</u>
<b>TOTAL FUNDS</b>		<u>38,869</u>	<u>24,073</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

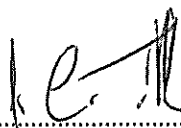
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The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 13th May 2021 and were signed on its behalf by:

  
J G Tilbury - Trustee

## Operation Emotion CIO

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. 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 and depreciation**

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

Plant and machinery                      - 33.3% Straight Line

##### **Taxation**

The charity is exempt from corporation 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. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	<u>5,344</u>	<u>6,492</u>



## Operation Emotion CIO

### Notes to the Financial Statements - continued for the Year Ended 31 March 2021

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	43,347
<b>EXPENDITURE ON</b>	
Raising funds	77,022
Other	1,252
<b>Total</b>	<u>78,274</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(34,927)</u>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	59,000
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>24,073</u></u>

#### 5. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST</b>	
At 1 April 2020	27,458
Additions	3,047
At 31 March 2021	<u>30,505</u>
<b>DEPRECIATION</b>	
At 1 April 2020	14,474
Charge for year	5,344
At 31 March 2021	<u>19,818</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u><u>10,687</u></u>
At 31 March 2020	<u><u>12,984</u></u>

# Operation Emotion CIO

## Notes to the Financial Statements - continued for the Year Ended 31 March 2021

### 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Accruals and deferred income	1,200	1,200
	<u>          </u>	<u>          </u>

### 7. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	24,073	14,796	38,869
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>24,073</u>	<u>14,796</u>	<u>38,869</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	70,404	(55,608)	14,796
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>70,404</u>	<u>(55,608)</u>	<u>14,796</u>

### Comparatives for movement in funds

	At 1.4.19	Net movement in funds	At 31.3.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	59,000	(34,927)	24,073
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>59,000</u>	<u>(34,927)</u>	<u>24,073</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	43,347	(78,274)	(34,927)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>43,347</u>	<u>(78,274)</u>	<u>(34,927)</u>

## Operation Emotion CIO

### Notes to the Financial Statements - continued for the Year Ended 31 March 2021

#### 7. MOVEMENT IN FUNDS - continued

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	59,000	(20,131)	38,869
<b>TOTAL FUNDS</b>	<u>59,000</u>	<u>(20,131)</u>	<u>38,869</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	113,751	(133,882)	(20,131)
<b>TOTAL FUNDS</b>	<u>113,751</u>	<u>(133,882)</u>	<u>(20,131)</u>

#### 8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

# Operation Emotion CIO

## Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	70,404	42,586
Other income	-	761
	<u>70,404</u>	<u>43,347</u>
<b>Total incoming resources</b>	<b>70,404</b>	<b>43,347</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	40,077	52,588
Insurance	720	986
Postage and stationery	993	156
Sundries	95	761
Helpline and web rental	1,700	829
Training	-	2,299
Travel	736	2,215
Repairs and renewals	2,133	3,745
Film production and website	671	6,951
Plant and machinery	5,344	6,492
	<u>52,469</u>	<u>77,022</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	-	40
<b>Governance costs</b>		
Accountancy	1,170	1,212
Professional fees	1,969	-
	<u>3,139</u>	<u>1,212</u>
<b>Total resources expended</b>	<b>55,608</b>	<b>78,274</b>
<b>Net income/(expenditure)</b>	<b>14,796</b>	<b>(34,927)</b>