



**BENNU**

(A company limited by guarantee)

Report and Financial Statements

Year ending 31 March 2021

Charity number 1181266

Company number 11188138

## **Reference and administrative details**

**Charity Name:** BENNU

**Charity registration number:** 1181266

**Company registration number:** 11188138

**Registered Office and operational address:**

27 Old Gloucester Street

London, United Kingdom, WC1N 3AX

### **Trustees**

Ian Comfort (Chair)

Bonita Cattle

Alexandra Nemeckova

### **Bankers**

Lloyds Bank PLC

## Report of the trustees for the year ending 31 March 2021

The trustees (who are also directors of the charity for the purposes of the Companies Act) are pleased to present their annual report together with the consolidated financial statements of the charity for the year ending 31 March 2021, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 (FRS 102) (effective 1 January 2015).

### Objectives and activities

The purposes of the charity are:

*to advance the education and preservation and protection of mental health among children, young people and adults, without prejudice to the generality of the foregoing by the provision of:*

- a) therapeutic support to children and young people in schools;*
- b) support to families and carers of such children;*
- c) training for teachers and support staff to enable them to identify and address issues of mental health in schools; and*
- d) therapeutic support for persons suffering from bereavement or loss.*

Our primary objective for the year was to develop a high-quality offer of dramatherapy that would work with primary schools to provide a timely and targeted intervention for children exhibiting concerns about their mental health and well-being.

To deliver our objective we have commissioned a team of experienced dramatherapists, each qualified to Master's degree level and regulated by the Health and Care Professions Council. We have ensured that all have up-to-date training in safeguarding.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the charity commission relating to public benefit and in particular to its supplementary public benefit guidance.

### Achievement and performance

This has been a particularly challenging year. The COVID 19 pandemic became prevalent at the start of 2020 and was relentless over the following months. Schools had to adjust quickly

with children staying at home and engaging in on-line learning. Our therapists had to similarly adjust and develop working practices that enabled them to continue to provide a service to children and their families. The increase in poor mental health of children who adversely impacted by the Coronavirus restrictions presented an additional challenge to us. We are grateful to the City Bridge Trust who stepped in to provide the much-needed additional resource that enabled us to provide a significant number of children with computer tablets to engage in on-line therapy. Additional safeguarding measures were put in place to ensure e-safety.

## **Financial review**

This is the charity's third year of operation and the trustees have looked to ensure that programmes are capable of providing a high quality intervention that is valued by schools and affordable. Contracts with schools, an additional grant-funding, has ensured that finance has been available to commission therapists to deliver our objectives. Sound financial management has enabled the charity to once again generate a small surplus at the end of the year.

### Principal funding sources

Our funding this year has been through contracts with schools and with the additional grant funding provided by the City Bridge Trust.

### Reserves policy

The trustees have considered the need for reserves in light of the main risks to the organisation. Therapists are engaged on contracts for service and as such are not employees. Each contract for service is aligned to a school contract. This approach means that financial risks are mitigated and the need to hold significant reserves to deal with any liabilities is unnecessary. However, the trustees are keen to build reserves in order that they can use these for any short-term work with children that schools are unable to fund.

### Details of Any Funds Materially in Deficit

The trustees declare that the charity had no funds which were materially in deficit at the date of the statement of assets & liabilities.

### Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. The charity has taken account of the impact of the COVID-19 pandemic on assessing its sufficiency of resources.

## **Structure, governance and management**

### Governing Document and Constitution

The charity is a company limited by guarantee and is governed by its Articles of Association. Its trustees are its members. The liability of each member is limited to £10. The Articles prescribe that the number of trustees shall be not less than three but are not subject to any maximum.

### Method of selection and appointment of trustees

The first trustees are those notified to Companies House as the first trustees of the charity. Any person who is willing to act as a trustee and is permitted by law and the Articles to do so, may be appointed to be a trustee by ordinary resolution or a decision of the Trustees. Apart from the first trustees, every trustee shall be appointed for an initial term of three years, renewable for a second term of three years.

## **Trustees Responsibilities statement**

The Trustees (who are also directors of BENNU for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 23 December 2021 and signed on their behalf by:

Ian Comfort

Chair and Trustee

## Independent Examiners Report

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 (who are also the directors of the company 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 for this year 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 material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Signed *Justin Thomas*

Date 29.12.2021

Name Justin Thomas, FCCA

Address 50 Coopersale Road  
London E9 6BA

Bennu		Charity No	1181266		
		Company No	11188138		
Annual accounts for the period					
Period start date	01/04/2020	To	Period end date	31/03/2021	

## Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Income (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	3,894	27,500	-	31,394	7,010
Charitable activities	S02	48,865	-	-	48,865	54,265
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	52,759	27,500	-	80,259	61,275
<b>Expenditure (Notes 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	53,570	25,431	-	79,001	53,360
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	53,570	25,431	-	79,001	53,360
<b>Net income/(expenditure) before tax for the reporting period</b>	S13	- 811	2,069	-	1,258	7,915
Tax payable	S14	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>	S15	- 811	2,069	-	1,258	7,915
Net gains/(losses) on investments	S16	-	-	-	-	-
<b>Net income/(expenditure)</b>	S17	- 811	2,069	-	1,258	7,915
<b>Extraordinary items</b>	S18	-	-	-	-	-
<b>Transfers between funds</b>	S19	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	- 3,473	-	-	- 3,473	-
Other gains/(losses)	S21	-	-	-	-	-
<b>Net movement in funds</b>	S22	- 4,284	2,069	-	- 2,215	7,915
<b>Reconciliation of funds:</b>						
Total funds brought forward	S23	7,915	-	-	7,915	-
<b>Total funds carried forward</b>	S24	3,631	2,069	-	5,700	7,915



Charity Name Bennu

Charity No

1181266

Company No

11188138

**Section B Balance sheet**

	Guidance Note					
		Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	6,946	-	-	6,946	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	6,946	-	-	6,946	-
<b>Current assets</b>						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	7,079	-	-	7,079	6,619
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	31,721	-	-	31,721	10,422
<b>Total current assets</b>	B10	38,800	-	-	38,800	17,041
<b>Creditors: amounts falling due within one year</b> (Note 20)	B11	13,301	-	-	13,301	5,300
<b>Net current assets/(liabilities)</b>	B12	25,499	-	-	25,499	11,741
<b>Total assets less current liabilities</b>	B13	32,445	-	-	32,445	11,741
<b>Creditors: amounts falling due after one year</b> (Note 20)	B14	12,500	-	-	12,500	-
<b>Provisions for liabilities</b>	B15	-	-	-	-	-
<b>Total net assets or liabilities</b>	B16	19,945	-	-	19,945	11,741
<b>Funds of the Charity</b>						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	-	-	-	-
Unrestricted funds	B19	19,945	-	-	19,945	11,741
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
<b>Total funds</b>	B22	19,945	-	-	19,945	11,741

*The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.*

Signed by one trustee/director on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Ian Comfort	

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
Ian Comfort	Print name

**Section C****Notes to the accounts****Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

✓
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 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* 

✓
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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

✓
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\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

*not applicable*

Disclosure of any uncertainties that make the going concern assumption doubtful;

*not applicable*

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

*not applicable*

**1.3 Change of accounting policy**

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes\*

✓
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No\*

\* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	<i>not applicable</i>
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<i>not applicable</i>

<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	<i>not applicable</i>
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#### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<i>(i) the nature of any changes;</i>	<i>not applicable</i>
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	<i>not applicable</i>
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	<i>not applicable</i>

#### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<i>(i) the nature of the prior period error;</i>	<i>not applicable</i>
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	<i>not applicable</i>
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	<i>not applicable</i>

Section C		Notes to the accounts	(cont)
<b>Note 2</b>			
<b>2.2 INCOME</b>			
<b>Accounting policies</b>			
<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li><input type="checkbox"/> the charity becomes entitled to the resources;</li> <li><input type="checkbox"/> it is more likely than not that the trustees will receive the resources;</li> <li><input type="checkbox"/> the monetary value can be measured with sufficient reliability.</li> </ul>	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>
		N/a* <input type="checkbox"/>	
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>
		N/a* <input type="checkbox"/>	
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>
		N/a* <input type="checkbox"/>	
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes* <input type="checkbox"/>	No* <input type="checkbox"/>
		N/a* <input checked="" type="checkbox"/>	
<b>Legacies</b>	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes* <input type="checkbox"/>	No* <input type="checkbox"/>
		N/a* <input checked="" type="checkbox"/>	
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes* <input type="checkbox"/>	No* <input checked="" type="checkbox"/>
		N/a* <input type="checkbox"/>	
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes* <input type="checkbox"/>	No* <input checked="" type="checkbox"/>
		N/a* <input type="checkbox"/>	
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>
		N/a* <input type="checkbox"/>	
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes* <input type="checkbox"/>	No* <input type="checkbox"/>
		N/a* <input checked="" type="checkbox"/>	
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes* <input type="checkbox"/>	No* <input type="checkbox"/>
		N/a* <input checked="" type="checkbox"/>	
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes* <input type="checkbox"/>	No* <input type="checkbox"/>
		N/a* <input checked="" type="checkbox"/>	
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes* <input checked="" type="checkbox"/>	No* <input checked="" type="checkbox"/>
		N/a* <input checked="" type="checkbox"/>	
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes* <input type="checkbox"/>	No* <input type="checkbox"/>
		N/a* <input checked="" type="checkbox"/>	
<b>Donated services and facilities</b>	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes* <input type="checkbox"/>	No* <input type="checkbox"/>
		N/a* <input checked="" type="checkbox"/>	
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes* <input type="checkbox"/>	No* <input type="checkbox"/>
		N/a* <input checked="" type="checkbox"/>	
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>
		N/a* <input type="checkbox"/>	
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>
		N/a* <input type="checkbox"/>	
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes* <input type="checkbox"/>	No* <input type="checkbox"/>
		N/a* <input checked="" type="checkbox"/>	

<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>2.3 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>2.4 ASSETS</b>				
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 14.			
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Stocks and work in</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net	Yes*	No*	N/a*

progress	realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
			✓	
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
				✓

**Section C** **Notes to the accounts** **(cont)**

**Note 3** **Income**

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
<b>Donations and legacies:</b>	Donations and gifts		-	-	-	7,010
	Gift Aid	1,754	-	-	1,754	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	27,500	-	27,500	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	2,140	-	-	2,140	-
<b>Total</b>		<b>3,894</b>	<b>27,500</b>	<b>-</b>	<b>31,394</b>	<b>7,010</b>
<b>Charitable activities:</b>	school services	48,865	-	-	48,865	54,265
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>48,865</b>	<b>-</b>	<b>-</b>	<b>48,865</b>	<b>54,265</b>
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income from investments:</b>	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Separate material item of income</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>52,759</b>	<b>27,500</b>	<b>-</b>	<b>80,259</b>	<b>61,275</b>

## Note 4 Analysis of receipts of government grants

The charity did not receive any government grants during the year.

## Note 5 Donated goods, facilities and services

The charity did not receive any donated goods, facilities or services during the year.

Section C Notes to the accounts (cont)								
Note 6 Expenditure								
Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>	£				£			
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
Therapists	46,519	10,000	-	56,519	51,180	-	-	51,180
IT and programme costs	717	15,431	-	16,148	-	-	-	-
training	2,800	-	-	2,800	-	-	-	-
Administration	1,627	-	-	1,627	616	-	-	616
Governance	555	-	-	555	153	-	-	153
Materials	1,352	-	-	1,352	1,411	-	-	1,411
<b>Total expenditure on charitable activities</b>	53,570	25,431	-	79,001	53,360	-	-	53,360
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-
<b>Other</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	53,570	25,431	-	79,001	53,360	-	-	53,360



## **Note 7 Extraordinary items**

The charity spent £15000 from grant funding on computer tablets to support children during the pandemic.

## **Note 8 Funds received as agent**

The charity does not administer the funds of another entity as its agent.

## **Note 9 Support Costs**

The charity incurs minimal expenditure on support costs and does not analyse using activity categories.

## **Note 10 Details of certain items of expenditure**

The charity has not incurred any fees for the independent examination of its accounts. The independent examiner has not been paid fees for any other work.

## **Note 11 Paid employees**

The charity has not paid any employees during the year.

## **Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

The charity has not contributed to any pension scheme during the year.

## **Note 13 Grant-making**

The charity has not provided any grants during the year.

## **Note 14 Tangible fixed assets**

The charity has tangible fixed assets in computer tablets that are depreciated over a three year period.

## **Note 15 Intangible assets**

The charity does not have any intangible assets.

## **Note 16 Heritage assets**

The charity does not have any heritage assets.

## **Note 17 Investment assets**

The charity does not have any investment assets.

## **Note 18 Stocks**

The charity does not hold any stocks.

## **Note 19 Debtors and prepayments**

Analysis of debtors

	<b>This year</b> <b>£</b>	<b>Last year</b> <b>£</b>
Trade debtors	7079	6619
Total	<b>7079</b>	<b>6619</b>

**Note 20 Creditors and accruals**

## Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade creditors	8475	5300		
Bank loans and overdrafts	76	-	12500	-
Payments received on account for contracts	4750			
<b>Total</b>	<b>13301</b>	<b>5300</b>	<b>12500</b>	

**Note 21 Provisions for liabilities and charges**

The charity has not found it necessary to make any provisions for liabilities and charges.

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

The charity has no other disclosures to make in relation to debtors, creditors or other basic financial instruments.

**Note 23 Contingent liabilities and contingent assets**

The charity has no contingent liabilities or contingent assets.

**Note 24 Cash at bank and in hand**

	This year £	Last year £
Cash at bank and on hand	31721	10422
<b>Total</b>	<b>31721</b>	<b>10422</b>

**Note 25 Fair value of assets and liabilities**

The charity is not exposed to any credit or liquidity risks.

**Note 26 Events after the end of the reporting period**

There are no events to record after the reporting period.

**Note 27 Charity funds**

All charity funds are held in a current account with Lloyds Bank PLC. The charity has no funds from endowments. It has restricted funds from grants provided.

**Note 28 Transactions with trustees and related parties**

The charity has not entered into any transactions with trustees or related parties during the year. None of the trustees have been paid any remuneration or received any other benefits

from an employment with the charity or a related entity. The charity has not paid any trustee expenses during the year.

**Note 29      Additional Disclosures**

The charity has no disclosures to make in addition to those set out in the notes to these accounts.