

**AT THE BUS**

**(Registered Charity No. 1181294)**

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2024**

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**FOR THE YEAR ENDED 31 AUGUST 2024**

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**AT THE BUS**

**ANNUAL REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2024**

The trustees present their report and the independently examined financial statements of At The Bus ("the charity" or "the CIO"), for the year to 31 August 2024. These have been prepared in accordance with the accounting policies set out on pages 14 - 15 and comply with applicable charity law. The comparative figures run for the eight month period from 1 January 2023 to 31 August 2023.

The financial statements comply with the Charities Act 2011 and where relevant, the Charities Act 2022, the Charity's Constitution dated 12 November 2018 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 – SORP (FRS).

## **1. REFERENCE AND ADMINISTRATIVE DETAILS**

The charity, registered charity number 1181294, is based and administered in the United Kingdom. The principal office is: AT The Bus, c/o New Marston Primary School, Copse Lane, Oxford OX3 0AY

### **Trustees:**

The names of the first trustees who served throughout the period and continue to serve at the date of the report's approval are:

- Deryn Harvey
- Anthony Mannix
- Bernadette Lowe
- Susanna Lawson
- Nelly-Sabine Munthe
- Graeme Jones

The Trustees did not hold any beneficial interest in the charity's fund at 31 August 2024 or at any time during or since that period.

### **Bankers:**

Santander Business, Customer Service Centre, Bootle, Merseyside, L30 4GB.  
The Co-operative Bank plc, 1 Balloon Street, Manchester, M4 4BE  
The Charity Bank Limited, Fosse House, 182 High Street, Tonbridge, TN9 1BE

### **Solicitors:**

Ropes and Gray LLP, 60 Ludgate Hill, London EC4M 7AW

### **Accountants:**

Rawlinson & Hunter LLP, Eighth Floor, 6 New Street Square, London, EC4A 3AQ

### **Independent Examiner:**

Christopher Hawley FCA, Eighth Floor, 6 New Street Square, London EC4A 3AQ

### **Website:**

<https://www.atthebus.org.uk/>

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**2. STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity was established by a constitution dated 12 November 2018 and registered with the Charity Commission on 20 December 2018 as a Charitable Incorporated Organisation governed by the proper law of England and Wales. The trustees of the charity who are also the members have no liability for the charity's debts.

Apart from the first trustees, every appointed trustee must be appointed for a minimum of three years by resolution. The first trustees have been appointed for set terms, and are eligible for a re-appointment at the end of that term.

The number of trustees shall be a minimum of three and not more than twelve at any one time. Future trustees shall be appointed by majority resolution by the existing trustees. Charity trustees may only be appointed upon satisfactory completion of appropriate DBS checks (where appropriate).

**Induction and Training**

Should new trustees be appointed, a formal induction process will be conducted by the trustees. Other trustee training is undertaken as and when appropriate. All trustees are aware of their legal duties and obligations in respect of the management of the charity, including in relation to the protection of its assets.

**Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing the Annual 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 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 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 Act 2011 and where relevant, the Charities Act 2022, 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.

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**FOR THE YEAR ENDED 31 AUGUST 2024**

**2. STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)**

The Trustees are responsible for the maintenance and integrity of the corporate 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.

No Trustee received any remuneration during the year to 31 August 2024.

**Internal Controls**

The Trustees have overall responsibility for ensuring that the Charity has appropriate systems of internal controls. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity. The Trustees are also responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The system of internal controls is designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

**Risk Management & Corporate Governance**

A risk assessment has been undertaken which comprises:

- An annual review of the risks the Charity may face;
- The establishment of systems and procedures to mitigate those risks; and
- The implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise.

This continuing process will identify risk areas to which the Charity is vulnerable and highlight any necessary safeguards that will need to be put in place. No major risks were identified at the date of these accounts.

The Trustees have signed fit and proper declarations in line with HMRC guidance.

In addition, the Trustees have taken due consideration of Good Governance – A Code for the Voluntary and Community Sector, ensuring that the seven main principles of the Code are adhered to. These are:

- Organisational purpose;
- Leadership;
- Integrity;
- Decision-making, risk and control
- Board effectiveness;
- Equality, diversity and inclusion; and
- Openness and accessibility.

The Trustees recognise that good governance plays an essential part in securing the future of the Charity and confirm that the said principles of the Code are followed by them in leading, directing and managing the Charity.

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### 3. **OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT**

#### **Statement of Public Benefit**

The trustees are aware of the Charity Commission guidance on Public Benefit and confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to it. They consider the information which follows in this annual report, about the charity's aims, activities and achievements in the areas of interest that the charity supports demonstrates the benefit to its beneficiaries and through them to the Public, that arise from those activities.

#### **Objectives**

The Objectives of the CIO are:

1. The advancement of education and preservation and protection of health and mental wellbeing of children and young people experiencing emotional, behavioural and other challenges and complex needs by providing art-as-therapy programmes that, amongst other things, promote engagement with learning and inclusion in schools and communities, for the public benefit.
2. The advancement of education for the public benefit by providing training and support for those who work with children and young people experiencing challenges in their lives.

#### **Need for AT The Bus**

There is a well-documented crisis in children's wellbeing, exacerbated over recent years by the Covid pandemic and the cost of living crisis.

One in five children and young people have poor mental health and many struggle to engage in school (NHS Digital 2023). The services which could provide support are overwhelmed, with long waits and high thresholds for access to Children and Adolescent Mental Health Services (CAMHS). There is little other school based provision.

AT The Bus offers school-based, cost-effective, early intervention, which integrates with school pastoral and SEND provision and prevents children's needs from escalating through provision of wellbeing support to children and young people in need. This is achieved by:

- Delivering The Beattie Method, a relationship-based group intervention using art as therapy, to support education and wellbeing;
- Providing a mobile service to reach as many children as possible;
- Working on school sites to enable all children to access support;
- Providing effective early intervention, at times when children and young people most need help; and
- Providing training for staff who work with children and young people to improve skill levels and increase support in schools and other settings.

AT The Bus uses The Beattie Method, an innovative relationship-based group intervention developed by founder Dr Juli Beattie OBE. This supports children to explore creativity through art, to build self-esteem, confidence, resilience and independence. Small groups of seven students in single year-groups attend weekly 1h 45 minute long sessions on the school site, away from their mainstream classroom. Children are referred by school and attend for at least one school term. Each session involves talking, sharing books, eating together and individual and group art-making.

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**4. ACHIEVEMENT AND PERFORMANCE**

**Charitable Activities**

**Growth**

Founded in 2018, AT The Bus is a growing charity. Initially working with 30 children in a single school during the pandemic. In the calendar year 2023/4 we provided 126 programmes (a school term of weekly sessions) to 782 children and young people in ten primary, secondary and special schools in Oxfordshire and London.

The demand for provision of services from headteachers has continued to rise and in 2024/5 we expect to reach over 1,000 young people from 15 schools. We have a waiting list of schools seeking provision and continue to focus on growth in order to support more children and young people in the future.

We are grateful to have worked with committed headteachers, teachers and other staff at the following schools in 2023/4:

**OXFORD**

The Cherwell School (secondary)  
 Greyfriars Catholic School (secondary)  
 Lord Williams School (secondary)  
 New Marston Primary School  
 St Frideswides' Primary School  
 SS Phillip and James Primary School  
 Sandhills Primary School

**LONDON**

St Marylebone CE Bridge School (special)  
 Barlby Primary School  
 Brackenbury Primary School

We continued our partnership with AllChild (previously known as West London Zone), who commissioned AT The Bus to work in their partner schools in West London. We also continued to deliver a number of workshops for family groups bringing together a parent/carer to work alongside their child, helping to strengthen relationships and build confidence and skills. The University of Oxford continued to undertake an independent evaluation of AT The Bus.

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**5. FINANCIAL REVIEW**

The trustees have referred to the Charities (Protection and Social Investment) Act 2016 (“the Act”) and the Guidance on Charities and Fundraising issued by the Charity Commission (“CC20”) and confirm that they act in accordance.

Charitable activity in the year totalled £566,022 (eight months in 2023: £279,933) and includes direct charitable expenditure of £304,183 (eight months in 2023: £171,542). This direct charitable expenditure includes the cost of establishing the materials and provisions needed, as well as staff costs for the therapeutic team.

The accounting treatment in respect of charitable activities is in line with that set out in the Charities SORP (FRS 102).

In the previous year the Trustees exercised their powers and amended the financial period end to 31 August 2023 so that it aligned with the Academic year.

**Funding model**

At The Bus has three clear income streams to ensure a balanced funding model and to manage risk:

1. Grants and donations – received from Trusts and Foundations, private individuals and corporate supporters.
2. Earned income – all schools make a financial contribution for our services and we also receive commissioned income from All Child.
3. Fundraising – includes individual donations, events and campaigns. This included a major fundraising auction at Sotheby’s in April 2024.

Whilst a significant proportion of income now comes from earned sources the charity continues to rely on the support of its charitable funders and partners. We are immensely grateful to all funders for their commitment and support to the charity. We would like to thank the following organisations for their generous donations and support, which helped us to deliver our services during period of this report (1 September 2023 to 31 August 2024):

The Big Give Trust, The Childhood Trust, The Clore Duffield Foundation, Columbia Threadneedle Foundation, Doris Field Charitable Trust, D’Oyly Carte Foundation, Edward Harvist Charitable Trust, Evenlode Foundation, The Foyle Foundation, The Kensington & Chelsea Foundation, Max Kohler Stiftung, The Robert McAlpine Foundation, Mishcon Family Charitable Trust, The Moser Family, #WellTogetherOxon (Oxford Community Voluntary Action, Community First Oxfordshire & the Buckinghamshire, Oxfordshire, and Berkshire West Integrated Care Board) Outset Contemporary Art Fund, Oxford City Council, Oxford Community Foundation, Oxfordshire County Council, Cecil Pilkington Charitable Trust, Paddington Welfare Charities, JE Posnansky Charitable Trust, Project Spark, Prudence Trust, The Pye Trust, The Rayne Foundation, Helen Roll Foundation, Shanly Foundation, The Rank Foundation, Stanton Ballard Charitable Trust, St James's Place Charitable Foundation, Turners Court Youth Trust, Truck, Yorkshire Building Society Charitable Foundation.

Donations were also received from a number of individuals who requested to remain anonymous; we thank everyone for their generosity and support of the charity.



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Funds with restrictions placed upon their use were obtained or carried over from the last financial year, as follows:

<b>Funder</b>	<b>Restriction</b>	<b>Donation £</b>
Art Therapy	D'Oyly Carte Foundation	3,000.00
Provision in London	Funds gained through Big Give Christmas Challenge 2023 with champion support from the Childhood Trust (£4,455)	27,060.25
Provision in Oxfordshire	Stanton Ballard Charitable Trust Doris Field Charitable Trust	2,000.00
Provision of Family Groups at Barlby Primary School and New Marston Primary School	The Clore Duffield Foundation The Kensington & Chelsea Foundation	13,000.00
Learning and Development Programme	Anonymous donation for salary	39,000.00
Provision at Greyfriars School, Oxford	Oxford City Council Community Impact Fund Round 2 Small/Medium Grant 2023/24 Outset Contemporary Art Fund St James's Place Charitable Foundation Shanly Foundation Oxford City Council Community Impact Fund Round 2 Small/Medium Grant 2024/25 OCVA & CFO #WellTogetherOxon	22,725.00
Provision at Cherwell School Oxford	Project Spark The Robert McAlpine Foundation Oxfordshire County Council Councillor Priority Fund	26,000.00
Core Costs and Business Development	The Foyle Foundation Prudence Trust Columbia Threadneedle Foundation Rayne Foundation Esmee Fairbairn 'Trustees area of specialist knowledge' grant (TASK grant)	157,500.00
Provision at New Marston Primary School, Oxford	Oxfordshire County Council Councillor Priority Fund Oxford City Council Community Impact Fund Round 1 Small/Medium Grant 2024/25	2,700.00
Provision at Lord Williams's Upper School, Thame	Turners Court Youth Trust The Pye Trust	4,000.00
Provision at St Marylebone CE Bridge School, London	Paddington Charities & Edward Harvist Charitable Trust	3,200.00
Provision at Sandhills Primary School, Oxford	Oxford City Council, Community Insight Profile Grant	4,000.00
Provision at St Frideswide Primary School, Oxford	Oxford City Council Community Impact Fund Round 3 Small/Medium Grant 2023/24	350.00
Digital Development Project	Oxfordshire Community Foundation's Step Change Fund	11,500.00

We also received income for services commissioned by our partner schools. All Child (formerly West London Zone) commissioned and funded work at Brackenbury Primary School.

We are also grateful for the generous pro-bono support received from:

• All the generous artists who donated work for a fundraising auction in April 2024:  
 Angela Palmer; Anthony Turner; Bob and Roberta Smith; Chila Kumari Burman; Emma Alcock; Emmie Van Biervliet; Grayson Perry; Jelly Green; Jennie Foley; Jenny Saville; Joanna Vestey; Kieran Stiles; Lisa Swerling; Lisa Wright; Maggi Hambling; Martin Parr; Oliver Barratt; Patrice Moor; Patrick Hughes; Paul Vanstone; Penelope Madden; Peter Randall-Page; Phillipa Perry; Polly Morgan; Rob and Nick Carter; Rosannagh Scarlet Esson; Rose Palmer; Simon Hitchens; Thomas Heatherwick; Tobias Munthe; Tom Astley; Tony Thomson; Veronica Ryan; Yunus & Eliza

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- All the volunteers who have supported our work with children, events and administration.
- Arby Window Cleaning
- Beverley Silverstone
- Charles Arbuthnot
- David Thomas of Bordeaux Index
- Fine Art Restoration Company
- Franks and Franks
- Hiscox Insurance
- New Marston Primary school
- Oh La La Macarons
- Oxford Bus Company
- Oxford Food Bank
- Rawlinson and Hunter
- Sotheby's Auction House
- Studio Ferg
- Ropes and Gray LLP
- Ward Moretti

### **Reserves Policy**

The balance of reserves at 31 August 2024 was £156,475 (2023: £147,931). This represents the total unrestricted assets, less fixed assets of the charity, and will be used to support direct charitable operational costs during 2024/25.

The Trustees have no outstanding commitments or cash demands. The net current assets of the charity are regarded as free reserves and the funds at 31 August 2024 will be retained to fund charitable activities in accordance with the charity's charitable objects. The Trustees consider that the freely expendable funds are appropriate and adequate taking into accounts plans in the future and have at present therefore not designated any specific reserves.

The Reserves Policy was revised in December 2024, this was designed to take account of

- Responsibility for the mental wellbeing of children and young people. AT The Bus provides therapeutic support to vulnerable children, providing weekly sessions to each child for at least one school term. We want to ensure that we avoid financial challenges to the charity meaning we are unable to complete therapeutic work with vulnerable children at short notice as this would be highly likely to have a detrimental effect on their wellbeing;
- Responsibility to our staff and suppliers;
- The current funding picture for AT The Bus where the bulk of income is received from grants and donations, which are mostly outside of our direct control and where income streams are likely to be unreliable and uncertain.
- The broader landscape for charitable giving, which is currently very challenging given the national and international landscape of high inflation and poor economic conditions.

Taking these factors into account the charity regards it to be prudent to have available funds of between 3 and 4 months of full running costs as forecast at least 4 months ahead.

Having considered the contingency plans in place and having reviewed updated cashflow forecasts and the growth plans of the charity the Trustees consider the adoption of the going concern basis in preparing these financial statements continues to be appropriate.

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**6. PLANS FOR THE FUTURE**

Trustees do not propose to deviate from the current objectives and activities of the charity as detailed in section 3 of this report but will further develop and refine the strategies, policies and procedures in future.

The growth ambitions of the 2022 Business Plan remain firmly in place. The academic year 2023/24 and into 2024/25 has continued to see growth of the charity, with a particular focus on increasing numbers of therapeutic staff and establishing a new training programme. This has enabled us to continue to expand into new settings, supporting more children and young people, and extend The Beattie Method beyond employees to staff working in schools and other settings.

We continue to review fundraising resources and processes with a view to continuing to extend our income streams and enable future growth. Relationships with school partners are positive, but school incomes are challenged by their own financial circumstances and is an area of potential risk.

Further information on future plans are available by request via [www.atthebus.org.uk](http://www.atthebus.org.uk)

**Approved by the Trustees on  
and signed on their behalf by:**



**18 June 2025**

.....  
**Deryn Harvey (Trustee)**

.....  
**Date**

**REPORT OF THE INDEPENDENT EXAMINER  
TO THE TRUSTEES  
OF AT THE BUS**

I report to the trustees on my examination of the financial statements of At The Bus ("the charity") for the year ended 31 August 2024, which are set out on pages 11 to 21.

**Respective responsibilities of trustees and examiner**

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.

A handwritten signature in black ink, appearing to be 'CHAWLEY', with a large, sweeping loop at the end.

**19 June 2026**

Christopher John Hawley FCA  
Chartered Accountant and Independent Examiner  
Eighth Floor  
6 New Street Square  
New Fetter Lane  
London  
EC4A 3AQ

**AT THE BUS**

**STATEMENT OF FINANCIAL ACTIVITIES**  
(including Income & Expenditure Account)

**FOR THE YEAR ENDED 31 AUGUST 2024**

	Page	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>Income from:</b>					
Donations (note 2)	16	92,925	301,035	393,960	231,767
Fundraising (note 3)	16	73,311	-	73,311	7,550
Charitable activities (note 4)	16	115,030	-	115,030	43,020
Investments		1,038	-	1,038	462
<b>Total income</b>		<b>282,304</b>	<b>301,035</b>	<b>583,339</b>	<b>282,799</b>
<b>Expenditure on:</b>					
Charitable activities (note 5)	17	261,036	304,986	566,022	279,933
Raising funds (note 7)	18	15,137	34,412	49,549	8,964
<b>Total expenditure</b>		<b>276,173</b>	<b>339,398</b>	<b>615,571</b>	<b>288,897</b>
<b>Net movement in funds</b>	13	<b>6,131</b>	<b>(38,363)</b>	<b>(32,232)</b>	<b>(6,098)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward at 1 September 2023		174,684	41,347	216,031	222,129
<b>Total funds carried forward at 31 August 2024</b>	12	<b>£180,815</b>	<b>£2,984</b>	<b>£183,799</b>	<b>£ 216,031</b>

A comparative Statement of Financial Activities for the period from 1 January 2023 to 31 August 2024 is included as note 13 to the Financial Statements.

All amounts relate to continuing operations.

There were no recognised gains and losses for the period from 1 January 2023 to 31 August 2024 and year ended 31 August 2024 other than those included in the Income and Expenditure Account.

**AT THE BUS**  
**BALANCE SHEET**  
**AT 31 AUGUST 2024**

	Page	Total Funds 2024 £	Total Funds 2023 £
<b>Fixed assets:</b>			
Tangible Assets (note 8)	19	24,340	26,753
<b>Current assets:</b>			
Debtors (note 9)	20	9,238	18,039
Cash at bank (note 10)	20	182,427	184,933
		191,665	202,972
<b>Current liabilities:</b>			
Creditors - amounts falling due within one year (note 11)	20	32,206	13,694
<b>Net current assets</b>		159,459	189,278
<b>Total Assets less current liabilities</b>		£ 183,799	£ 216,031
<b>The funds of the charity:</b>			
Restricted funds		2,984	41,347
Unrestricted funds		180,815	174,684
	11	£ 183,799	£ 216,031

The financial statements were approved and authorised for issue by the trustees and were signed on their behalf by:



.....  
Deryn Harvey (Trustee)

**18 June 2025**

.....  
Date

**AT THE BUS**  
**STATEMENT OF CASHFLOW**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

	<b>Page</b>	<b>2024 £</b>	<b>2023 £</b>
<b>Net cash flow from Operating Activities</b>			
Net movement on funds for the year	11	(32,232)	(6,098)
Less: Investment income and deposit interest	11	(1,038)	(462)
Add: Depreciation	19	3,181	2,960
Decrease/(Increase) in debtors	20	8,800	(126)
Increase in creditors	20	18,513	3,578
<b>Net cash used in Operating Activities</b>		<u>(2,776)</u>	<u>(148)</u>
 <b>Cash flows from Investing Activities</b>			
Deposit interest	11	1,038	462
Purchase of fixed assets		<u>(768)</u>	<u>(877)</u>
<b>Net cash generated by/(used in) Investing Activities</b>		270	(415)
 <b>Net decrease in cash in the period</b>		<u><u>(2,506)</u></u>	<u><u>(563)</u></u>
 <b>Reconciliation of net cash flow to movement in net funds</b>			
Net cash resources at 1 September		184,933	185,496
Net decrease in cash		(2,506)	(563)
<b>Net cash resources at 31 August</b>		<u>£ 182,427</u>	<u>£ 184,933</u>
 <b>Analysis of net funds:</b>			
Cash at Bank (note 10)	20	<u>£ 182,427</u>	<u>£ 184,933</u>

**AT THE BUS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

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) ("Charities SORP FRS 102"), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and where applicable, the Charities Act 2022 and UK Generally Accepted Accounting Practice.

The charity constitutes a public benefit entity as defined by Charities SORP 2019 (FRS 102).

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

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. 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 nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

**Incoming resources**

Voluntary donations include donations under Gift Aid with the associated tax relief included when receivable. Interest from deposit accounts are included when receivable. All incoming resources are included in the Statement of Financial Activities ("SOFA") when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation committing the trustees to the expenditure.

Charitable activities comprise of staff and associated costs of providing Art Therapy to Children in pursuit of the charitable objectives.

Governance costs relate to the general running of the charity, as opposed to the management functions inherent in generating funds.

**Status of funds**

The charity holds both restricted and unrestricted funds. Unrestricted are those for which trustees have complete discretion for their use in pursuance of its objectives and the day to day operation of the charity.

Restricted funds are those which have been donated to the charity for a specific cause or purpose, whereby the donor has imposed a restriction their future use.



**AT THE BUS**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2024**

**1. ACCOUNTING POLICIES (continued)**

**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 as expenditure.

**Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held on call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts, when applicable, are within borrowings in current liabilities.

**Provisions**

Provisions are recognised when the charity has an obligation at the Balance Sheet date as a result of a past event, it is probable that an outflow of economic benefit will be required in settlement and the amount can be reliably estimated.

**Employee benefits**

When employees have rendered service to the CIO, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

**Tangible Fixed Assets**

Tangible fixed assets and fixtures and fittings on the Bus are included at their cost value and depreciated using the straight-line method over 5 years.

The Bus and integral improvements are included at their cost value had depreciated using the straight-line method of 20 years.

**Taxation**

The charity is not subject to any taxes on its charitable activities.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

**Going concern**

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The current uncertainty in the global economy, including cost inflating factors, have increased financial pressure on charities. The Trustees have however considered the contingency plans in place, the level of funds held and the expected level of income and expenditure for twelve months from the date of signing of these financial statements. The Trustees are satisfied the forecast income and reserves are sufficient to cover all of the budgeted expenditure to be able to continue as a going concern. The Trustees therefore consider the adoption of the going concern basis in preparing these financial statements continues to be appropriate.

**AT THE BUS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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	Page	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
<b>2. INCOME FROM DONATIONS:</b>			
Charitable trusts		54,514	82,747
Individual donations		38,355	3,779
Gift aid tax relief reclaim		56	3,000
Income from unrestricted donations	11	92,925	89,526
		<b>Restricted Funds 2024 £</b>	<b>Restricted Funds 2023 £</b>
Charitable trusts		301,035	142,241
Income from restricted donations	11	301,035	142,241
		<b>Unrestricted Funds 2024 £</b>	<b>Unrestricted Funds 2023 £</b>
<b>3. INCOME FROM FUNDRAISING ACTIVITIES</b>			
Sotheby's auction		73,311	-
Selfridges fundraiser		-	7,550
	11	£ 73,311	£ 7,550
		<b>Unrestricted Funds 2024 £</b>	<b>Unrestricted Funds 2023 £</b>
<b>4. INCOME FROM CHARITABLE ACTIVITY</b>			
School Contributions		115,030	43,020
	11	£ 115,030	£ 43,020

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	Page	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
<b>5. CHARITABLE ACTIVITIES:</b>			
Staff costs – Art as Therapy (note 6)	17	82,211	85,316
Contract staff – Art as Therapy		16,338	24,716
Art Materials, schools and studios provision		12,246	9,614
Beattie Method - Handbook		4,930	3,850
Support costs		142,130	12,730
Governance costs		3,181	3,078
Total Unrestricted charitable expenditure	11	£ 261,036	£ 139,304
<b>Support costs</b>			
Staff costs – Charity administration (note 6)	17	109,762	7,573
Contract staff - Charity administration fees		19,094	-
HR Consultant, other consultants, and training		7,490	-
Office and IT expenses		5,784	5,157
Total support costs		142,130	12,730
<b>Governance costs:</b>			
Depreciation (note 8)	18	3,181	2,960
Bank charges		-	118
Total governance costs		3,181	3,078
		<b>Restricted Funds 2024 £</b>	<b>Restricted Funds 2023 £</b>
Staff costs – Art as Therapy (note 6)	17	124,515	27,928
Contract staff – Art as Therapy		37,187	3,823
Art Materials, schools and studios provision		26,756	16,295
Support costs		106,097	86,464
Governance costs		10,431	6,119
Total Restricted charitable expenditure	11	£ 304,986	£ 140,629
<b>Support costs</b>			
Staff costs – Charity administration (note 6)	17	55,106	59,249
Office and IT expenses		13,472	7,442
Contract staff - Charity administration fees		12,426	11,765
The Beattie Method – Evaluation and handbook		4,498	3,265
HR Consultant, other consultants, and training		20,595	4,743
		106,097	86,464
<b>Governance costs:</b>			
Insurance		1,763	1,128
Payroll & accounting fees		8,668	4,991
Total governance costs		10,431	6,119

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<b>6. STAFF COSTS:</b>	<b>Page</b>	<b>Unrestricted Funds 2024 £</b>	<b>Unrestricted Funds 2023 £</b>
Gross Salaries		342,487	168,944
Employers National Insurance contribution		23,096	8,352
Employers Pension contribution		6,010	2,770
	16	£ 371,593	£ 180,066

The average number of employees during the period was 19 (2023: 12). No employee earned more than £60,000 during the period. (2023: nil).

The Trustees consider themselves key management personnel and received no remuneration during the period. (2023: nil).

<b>7. RAISING FUNDS:</b>	<b>Page</b>	<b>Unrestricted Funds 2024 £</b>	<b>Unrestricted Funds 2023 £</b>
Fundraising consultant and general expenses		10,005	8,472
Sotheby's event costs		4,487	-
Bank charges on receiving donations		645	115
	11	£ 15,137	£ 8,587

	<b>Restricted Funds 2024 £</b>	<b>Restricted Funds 2023 £</b>
Sotheby's event costs	29,944	-
Fundraising consultant and general expenses	3,471	362
Bank charges on receiving donations	997	14
	£ 34,412	£ 378

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	Page	Bus 2024 £	Bus Fixtures and Fittings 2024 £	Office Equipment 2024 £	Total 2024 £
<b>8. TANGIBLE FIXED ASSETS</b>					
<b>Fixed assets at cost</b>					
Balance at 1 January		26,359	9,543	5,663	41,565
Additions		-	-	768	768
Balance at 31 December		26,359	9,543	6,431	42,333
<b>Accumulated depreciation</b>					
Balance at 1 January		4,401	6,640	3,771	14,812
Charge for the year	16	878	1,273	1,030	3,181
Balance at 31 December		5,279	7,913	4,801	17,993
<b>Net book value at 31 December</b>	12	£ 21,080	£ 1,630	£ 1,630	£24,340

		Bus 2023 £	Bus Fixtures and Fittings 2023 £	Office Equipment 2023 £	Total 2023 £
<b>TANGIBLE FIXED ASSETS</b>					
<b>Fixed assets at cost</b>					
Balance at 1 January		26,359	9,543	4,786	40,688
Additions		-	-	877	877
Balance at 31 December		26,359	9,543	5,663	41,565
<b>Accumulated depreciation</b>					
Balance at 1 January		3,522	5,367	2,963	11,852
Charge for the year	16	879	1,273	808	2,960
Balance at 31 December		4,401	6,640	3,771	14,812
<b>Net book value at 31 December</b>		£ 21,958	£ 2,903	£ 1,892	£ 26,753

Bus Fixtures and Fittings and Office Equipment are depreciated over a five-year period using the straight-line method.

The trustees have determined the useful life of the Bus and the internal improvements to be twenty years and will be depreciated over that period using the straight-line method.

The fixed assets are still being used by the charity.

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	Page	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
<b>9. DEBTORS</b>			
Accounts Receivable		5,500	12,430
Prepayments		3,738	1,609
	12	<u>£ 9,238</u>	<u>£ 14,039</u>
		<b>Restricted Funds 2024 £</b>	<b>Restricted Funds 2023 £</b>
Accounts Receivable		-	4,000
		<u>£ -</u>	<u>£ 4,000</u>
		<b>Unrestricted Funds 2024 £</b>	<b>Unrestricted Funds 2023 £</b>
<b>10. CASH AT BANK</b>			
Santander Current account		42,205	82,716
Santander Deposit account		31,834	63,910
Charity Bank		10,000	-
Co-op Bank		85,000	
Soldo Bank		2,884	879
PayPal account		42	80
	12	<u>£ 171,965</u>	<u>£ 147,585</u>
		<b>Restricted Funds 2024 £</b>	<b>Restricted Funds 2023 £</b>
Santander Deposit account		10,463	37,348
	12	<u>£ 10,463</u>	<u>£ 37,348</u>
		<b>Unrestricted Funds 2024 £</b>	<b>Unrestricted Funds 2023 £</b>
<b>11. CREDITORS - amounts falling due within one year</b>			
Accounts payable		29,080	11,236
Pensions payable		3,126	2,458
	12	<u>£ 32,206</u>	<u>£ 13,694</u>

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**12. TRANSACTIONS WITH TRUSTEES AND CONNECTED PERSONS**

During the year one trustee made donations totalling £417. These were free of any conditions. The same trustee was reimbursed £50 in respect of art materials purchased on the charity's behalf.

A separate trustee made purchases totalling £4,313 at the charity fundraising event at Sotheby's. By nature of public auctions these were made at arm's length. (2023: There were no related party transactions during the period).

**13. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITY**

	Page	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
<b>Income from:</b>				
Donations (note 2)	15	89,526	142,241	231,767
Fundraising (note 3)	15	7,550	-	7,550
Charitable activities (note 4)	15	43,020	-	43,020
Investments		462	-	462
<b>Total income</b>		<b>140,558</b>	<b>142,241</b>	<b>282,799</b>
<b>Expenditure on:</b>				
Charitable activities (note 5)	17	139,304	140,629	279,933
Raising funds (note 7)	18	8,587	377	8,964
<b>Total expenditure</b>		<b>147,891</b>	<b>141,006</b>	<b>288,897</b>
<b>Net movement in funds</b>		<b>(7,333)</b>	<b>1,235</b>	<b>(6,098)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward at 1 January 2023		182,017	40,112	222,129
<b>Total funds carried forward at 31 August 2023</b>	11	<b>£ 174,684</b>	<b>£ 41,347</b>	<b>£ 216,031</b>