POWER TO LIVE FOUNDATION

England & Wales · Charity number 1181997

Details

Other names	PEACE OF MIND UK FOUNDATION
Status	Registered
Legal form	CIO
Registered	2019-02-12
Register	View on the Charity Commission register

Contact

Address	Power to Live Foundation Longcroft House 2 Victoria Avenue London EC2M 4NS
Phone	02083613219
Email	info@powertolive.uk
Website	www.powertolive.uk

Activities

Objects: THE ADVANCEMENT OF HEALTH FOR THE PUBLIC BENEFIT BY:A) THE PROVISION OF COUNSELLING THROUGH COGNITIVE BEHAVIOURAL THERAPY AND SUPPORT FOR THE RELIEF OF MENTAL DISTRESS AND SOCIAL ISOLATION FOR PEOPLE WITH NO OR LOW INCOME IN SOCIALLY DEPRIVED COMMUNITIES; AND B) THE PROVISION OF TRAINING FOR PSYCHOTHERAPISTS AND SELECTED COMMUNITY VOLUNTEERS IN EVIDENCE-BASED 4TH WAVE COGNITIVE BEHAVIOURAL THERAPY TREATMENT APPROACHES.

Activities: Provide free and means-tested Behavioural therapies to low-income groups.

Classification

- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Other Charitable Purposes
- **Who:** The General Public/mankind

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Geography

- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£111,094	£110,602	-	-
2024-01-31	£95,806	£73,566	-	-
2023-01-31	£46,929	£43,204	-	-
2022-01-31	£14,264	£3,612	-	-
2021-01-31	£7,677	£2,619	-	-

Trustees

Name	Role	Appointed
GEORGE PANAYIOTOU		2018-02-20
Olivia Gray		2023-01-03
Raveen Bains		2024-01-26
TIEN KUEI		2018-02-20

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POWER TO LIVE FOUNDATION

England & Wales - Charity number 1181997

Accounts

Power to Live Foundation Trustees' Report of Activities for year ended 30th April 2025 and Financial Statements for the year ended 31 January 2025.

Reaching further. Growing stronger.

Charity registration number: 118199

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Appendices (to be attached separately) ..... **Error! Bookmark not defined.**



Administrative Information

Charity Name:	Power to Live Foundation
Charity registration number:	1181997
Operational address:	Longcroft House, Victoria Avenue, EC2M

Trustees
Ms Tien Kuei
Mr George Panayiotou
Ms Olivia Gray
Miss Raveen Bains

Management Committee

Ms Tien Kuei	CEO
Kelsey Wiemer	Clinical Director

Admin Team
Operations Manager
Finance Officer
Operations and Projects coordinator

Bankers
Lloyds Bank 25 Gresham Street, London, EC2V 7HN
Charities Aid Foundation Bank 25 Kings Hill Avenue, Kings Hill Kent ME19, 4JQ

Accountant
Morgan Berkley, Westgate Chambers, 8a Elm Park Road, Pinner, HA5 3LA

Purpose and Aims

Our charity's purpose as set out in the objectives of the Foundation's Constitution is to benefit the public in the UK by:

1. Providing evidence-based behavioural treatments to clients with no or low income in socially deprived communities.
2. Supporting the advancement of evidence-based behavioural treatment by (but not limited to) training psychotherapists in these approaches, in order to provide subsidised treatment to the population group stated in object 1.

The aim of our charity is to provide relief from mental distress and social isolation for people with psycho-social difficulties, and ensure that they are integrated into their communities, and feel valued and respected.

A year of growth and bold steps..

At Power to Live Foundation, the past year has been one of **growth and impactful innovation**, propelling our core mission forward: providing high-quality, low-cost behavioural therapy to those who need it most. We proudly welcomed **more clients** and celebrated the **successful opening of our central London clinic**, significantly broadening our capacity for vital in-person work. These strides were made while laying the foundations for sustainable growth, reinforcing our dedication to accessible, compassionate, and effective therapy.

Our commitment to excellence extends to our infrastructure. We are strategically **investing in a major IT upgrade**, creating a comprehensive client and therapist database. This new system will not only streamline treatment coordination and automate labour-intensive checks but will also **improve the experience** for both our clients and therapists, ensuring we can maintain our high standards of care at a larger scale.

To further spread our message and foster broader conversations about mental health, our volunteer social media manager has been instrumental in building our new podcast, alongside our dedicated volunteers. With five episodes already released, this initiative is a key part of our growing social media strategy, aimed at **expanding awareness of our vital work** and deepening client engagement across the community."

From the CEO: "One Small Room. Big Impact."

"This year we opened our first physical therapy room in Liverpool Street. A small space, but a big leap, not just for those who came in person, but for the message it sent: we're here, we're growing, and we're investing in human connection. This report is a testament to our community, our clients, our team, our supporters, and to what can happen when care meets courage."

- Tien Kuei, CEO

	End of April 2024	End of April 2025
Number of Clients assessed	**218**	**192**
Number of Therapists	**20** placement therapists	**35 therapists**
Waiting time	**1 week**	**none**
Therapy Capacity	**96** clients a week (minimum) can receive treatment	**140** clients a week (minimum) can receive treatment
Total no of sessions	**2308***	**Approx. 2000***
Senior Therapist Team	**FOUR** senior Therapists Senior team moved into paid positions with other organisations.	**FOUR** senior Therapists Senior team moved into paid positions with other organisations.
Supervision	**THREE Supervisors** covering the whole team	**THREE Supervisors** covering the whole team
Team Expansion	We appointed another Finance Officer, to join our team.	We appointed a new Operations and projects coordinator to join our team, alongside a new Finance Office

*** This includes clients our corporate clients and repeat clients*

We work with a wide range of clients experiencing anxiety, trauma, and complex relational difficulties. We track progress using the CORE-OM tool, a gold standard in outcome measurement.

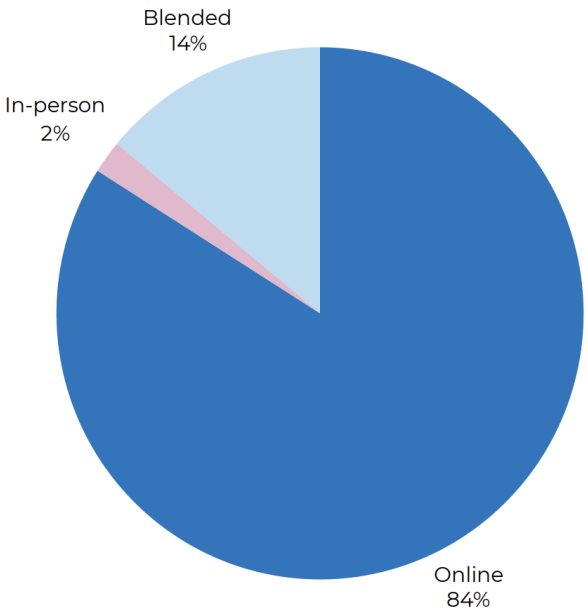
Outcome Measure	Start of Therapy	End of Therapy	% Improved
CORE-OM Average Score	50.9	37.7	67% showed reliable improvement
Recovered (score below clinical cutoff)	,	,	32% recovered fully

These results demonstrate statistical significance ($p < 0.001$) and are broadly comparable to NHS Talking Therapies' outcomes (66% improvement, ~50% recovery). Our slightly lower recovery rate likely reflects the higher complexity of our client grou

Our impact

In-Person vs Online: A Hybrid Model in Action

We launched our Liverpool Street clinic in May 2024. While most therapy still takes place online, in-person sessions now play a role - especially for clients with more complex needs or digital exclusion.



Our services primarily reached clients online (84%), with an additional 14% utilizing blended approaches. While only 2% of clients received in-person treatment, we are excited by the uptake and use of our in-person facilities since their opening in 2024. This year, in-person treatment generated £2,015, which unfortunately did not cover the full annual rent of £8,917. This shortfall highlights the critical need for donor support to ensure we can continue offering vital face-to-face services for our most vulnerable clients.

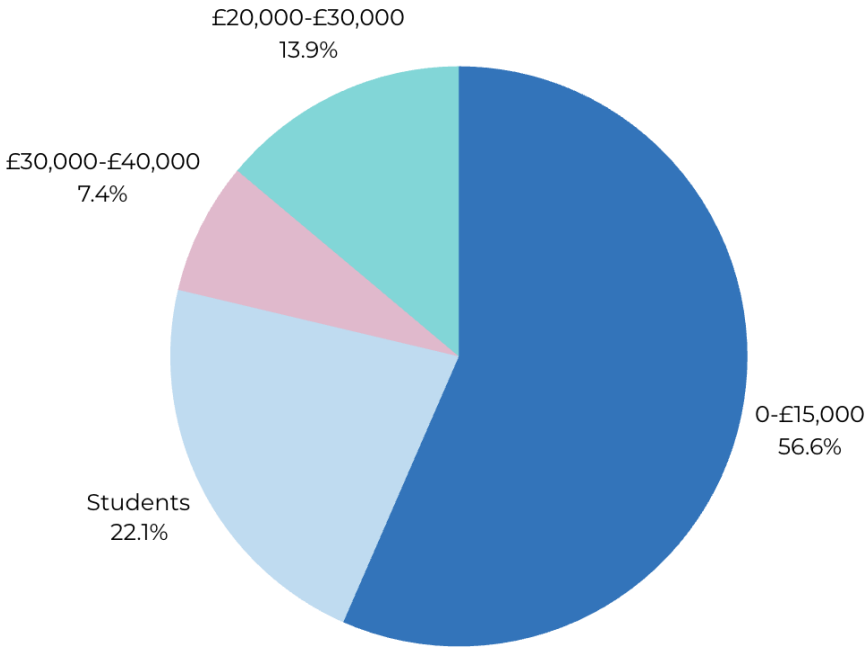
Income level of service users: Addressing Varied Financial Needs

The majority of our clients **56.6%**, earn **under £15,000** annually. This indicates that over half of the individuals we support are in low-income brackets, which can impact their access to resources, quality of life, and overall mental well-being. We are able to offer these clients reduced rates.

The remaining service users have higher, though still moderate, income levels. **13.9%** earn between **£20,000 and £30,000**, and **7.4%** earn between **£30,000 and £40,000**. Though this client group has more financial stability, we understand they still benefit from accessible and affordable mental health services.

Overall, this data presents a strong correlation between lower income levels and the need for mental health support among our service users. Understanding these financial demographics helps us to tailor our services and advocate for appropriate funding.

Our impact



Our Key Referral Pathways: Building Trust and Expanding Access

Our service's success is reflected in our referral data. Most of our users come to us through **recommendations from friends and family**. This is a strong testament to the **reliability and effectiveness of our support**, as people are clearly sharing positive experiences within their personal networks. It shows that our service is not just meeting needs, but genuinely making a difference in people's lives.

Our second largest referral source comes from **GPs and social prescribers**. This demonstrates the trust and confidence that healthcare professionals have in our ability to provide valuable mental health support. We're actively seeking funding to **continue offering our GPs an affordable referral option**, ensuring that more individuals can access our services through these healthcare pathways, allowing us to strengthen our partnerships within the healthcare system.

Our impact

Samples of Client Feedback (2025)
I think my ability to avoid spiralling is much higher now due to us working out a 'recovery plan' which has been working for me so far. I now think about my mental health in a way that I understand.
I could not have asked for a nicer person, she was clear focused and understood my goals and needs. The therapy was focused around me, my goals and the future.
Ekisha was great—super supportive and really helped me in my journey to understand myself and my feelings better. I truly appreciated all her work and would recommend her to everyone
A lot of the time I didn't know what to talk about and how to phrase things so asking questions that led to a conversation really helped, also being patient when I had to think about a question

Who We Reached

(Data shown below is from clients registered between April 2024 and April 2025)

Client Volume

- Clients starting therapy: 168
- Sessions delivered: approx. 2000
- Average sessions per client: 12

Demographic	Most Common Response (sample of 168)	Notable Detail
Age	Median: 27	75% of clients are under 35
Gender	52% identify as women	38% men, 10% non-binary/other
Ethnicity (self-reported)	62% White, 17% Black, 3% Asian and 19% Global Majority	Based on client reporting
Disability	14% disclosed a disability	Most common: chronic pain/fatigue
Income Bracket	57% below £20,000	22% are students

Note: Not all clients disclose ethnicity or gender, so reported diversity may under-represent true figures.

Our impact

Client Retention and Engagement

We're proud of our low dropout rate: only 12% of clients disengaged after intake or after one session. Compared to last year's 18%, this marks a 33% improvement in early engagement, likely thanks to better onboarding processes and an increase in outreach and social media efforts.

We're very pleased to share that our intake of male clients has increased consistently throughout the year. Men now make up 38% of our client base, exceeding the 36% of NHS referrals for talking therapies that are for men[1].

What Needs Work

Face-to-face therapy access needs subsidising

While our online services expand reach and accessibility, providing vital face-to-face therapy remains a cornerstone of our commitment to those with the most complex needs.

Strengthening Our Impact Measurement: A Commitment to Enhanced Data Completion

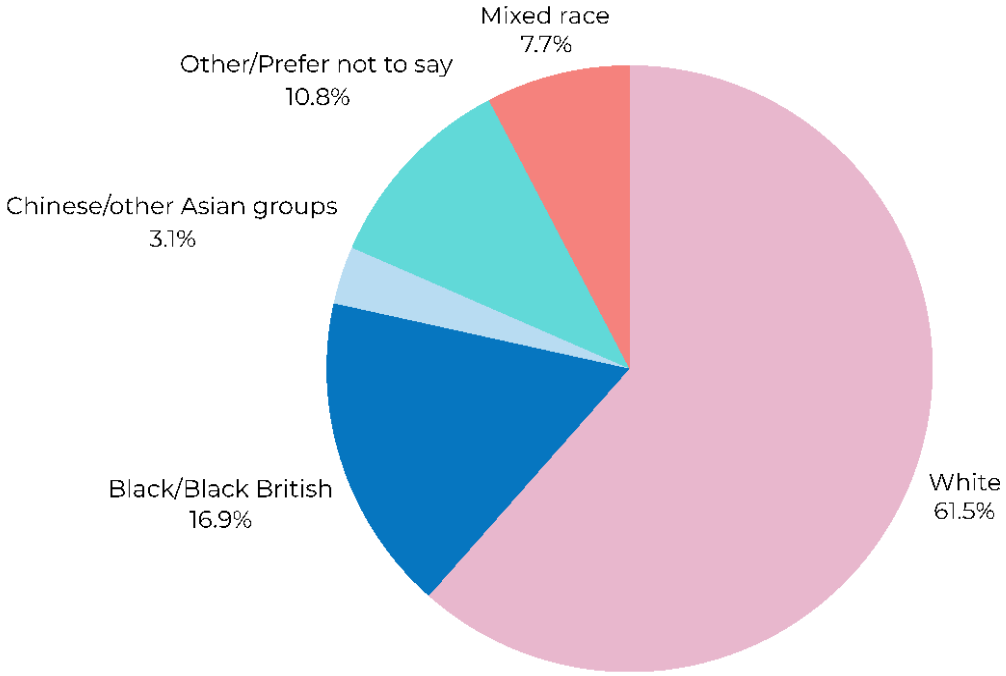
To truly understand the impact of our behavioural therapy, data collection on client outcomes is paramount. Our current outcome data completion rate stands at 48% and improving this figure is a strategic priority. We are implementing new processes and support for therapists to boost this aspect of our work, allowing us to tell a more complete story of transformation.

Diversity tracking should be more consistent

Our commitment to providing effective therapy means understanding and serving the diverse needs of our community. To ensure we reach all demographics effectively and tailor our services, diversity tracking is essential. Our investment in a new **Django-based CRM platform** has allowed us to develop a more robust tracking system, including the ability to report on client ethnicity. This is crucial for tailoring our outreach and ensuring greater diversity in our client base. We are dedicated to continuously improving our data capture methodologies in this area over the coming years.

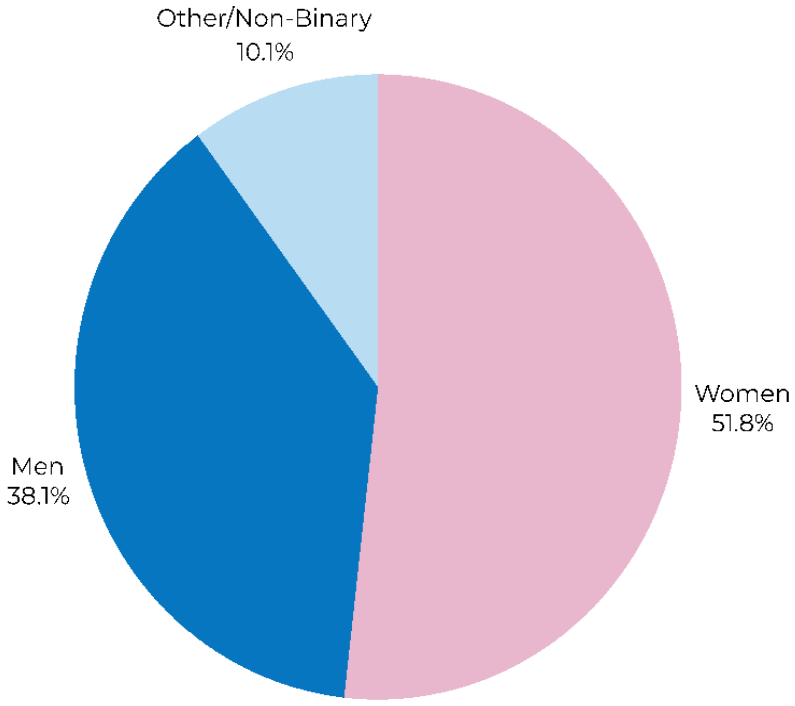
[1] https://www.nhsprofessionals.nhs.uk/health-and-wellbeing/helpful-links/mens-health-hub#:~:text=What%20percentage%20of%20patients%20using,talking%20therapy%20services%20are%20men.

Our impact



Broadening Our Reach: Strategic Outreach to Men and Over-50s

We are dedicated to ensuring our therapeutic services are accessible to everyone who can benefit. While our overall client numbers are growing, we have identified that outreach to specific demographics, particularly men and individuals over 50, remains a key area for development. These groups often face unique barriers to accessing mental health support, and we are committed to undertaking targeted initiatives and refining our outreach strategies to ensure our messaging reaches a wider range of communities.



Strategic Priorities and Key Initiatives for the coming year

Our charity plans to address the need for improvement by enhancing accessibility and impact through the following strategic initiatives:

Deepening Partnerships with Local GPs and Community Organisations
We aim to strengthen our referral pathways and ensure seamless access for our service users, especially those facing financial challenges and students. This will involve meetings with GP practices, offering targeted workshops for referrers, and streamlining digital referral processes.

Launching Quarterly Transformation Events and Trauma-Informed Workshops

By delivering evidence-based, culturally sensitive workshops focused on coping strategies, resilience, and trauma-informed care, we can address the complex needs of our clients. These are designed for accessibility and direct engagement.

Trialling Low-Cost Group Therapy Models for Those on Waitlists
Power to Live can address waitlist challenges found with other mental health providers by implementing structured, theme-specific group therapy options with a sliding scale or nominal fee, led by our experienced senior therapists. This will lead to reduced wait times, expanded capacity to serve more individuals, improved mental health outcomes, and supportive peer networks.

Strengthening Our Referral Systems and Client Pathways
We aim to ensure a positive client journey from initial contact to ongoing support across all our services through developing a unified intake system, exploring digital automation for efficiency, implementing clear communication protocols, and regularly reviewing client pathways for continuous improvement.

Donor recognition

This year's slight budget deficit was anticipated, due to upfront clinic costs and new staff appointments. The charity remains solvent, with a strong cash buffer and low liabilities.

We're grateful to our donors, LMCT, Just giving and Fund Apps for their collective donations. We are also grateful for Tien Kuei's generosity in bringing in £6,306 through donating profits from delivering training to professional clinicians.

Donation Analysis: Trends and Contributions (February 2024 - January 2025)

Overall Financial Contribution: Over the last year, Power to Live received a total of **£27,256.15** in donations and many smaller contributions contribute to the overall total.

Potential for growth

Monthly Donation Trends: Donations were received consistently throughout the year, with notable peaks in specific months:

- **August 2024:** This month saw the largest influx of donations, totalling **£15,029.25**.
- **October 2024:** Another significant month, with donations reaching **£8,016.90**.
- **January 2025:** The year concluded with a strong showing of **£3,037.12**.

Top Donors

1. **LMCT - LMCT Donation:** This single source contributed the most with **£15,000.00**. This indicates a substantial contribution from a specific grant.
2. **Benevity Charitable Giving - Donation raised by Raveen Bains through Microsoft:** This platform brought in **£8,190.00**, indicating a strong presence through corporate giving programs and workplace donations.
3. **Justgiving - Donation:** Through this popular fundraising platform, we raised **£3,930.10**

We couldn't do this without you. Thank you for believing in us - for believing that care - when made accessible, can change lives

Financial summary

In 2025, Power to Live Foundation expanded its clinical and training services while maintaining financial resilience. Despite a lower client volume, our total income increased by 16% to £111,094, with therapy income rising 44% year-on-year.

We invested significantly in long-term infrastructure by building a customised therapist-client management system which should streamline staff administration and improve our client care, spending £7,580 on capital assets. To manage the expanding therapy team and counteract the low client numbers, we appointed an outreach and projects coordinator to increase client numbers.

Total expenditure rose to £110,602, reflecting scaling efforts, staff development, and expanded outreach. After all costs, the charity recorded a modest surplus of £492 and retained reserves of £44,227. While our cash balance fell slightly due to asset investments, we remain financially sound with no debts. Our investment in infrastructure positions us to deliver more therapy and training in 2025 and beyond.

We invite donors to support our next leap: funding research into treatment outcomes and expanding subsidised therapy to more clients in need.

POWER TO LIVE FOUNDATION

End-of-Year Financial Report Summary

For the Year Ended 31 January 2025

Financial Highlights

Category	FY 2024/25 (£)	FY 2023/24 (£)	% Change
Total Income	111,094	95,806	+16%
Total Expenditure	110,602	72,020	+54%
Net Movement in Funds	492	22,240	-98%
Year-End Reserves	44,227	43,735	+1%
Cash at Bank	40,747	49,445	-18%

KPI Performance

The KPI objectives for the year (as inferred from internal reviews) focused on:

- Revenue Growth Target: 10% increase year-on-year

  Achieved: Total income grew by 16%.

- Charitable Activity Expansion: >15% increase in programmatic income

  Achieved: Income from charitable activities rose from £64,118 to £76,449 (+19%).

- Cost Containment: Limit overhead growth to 20%

  Not Met: Expenditure rose 54%, largely due to staffing, marketing, and IT investments.

Variance Implication:

Although revenue targets were met or exceeded, net surplus significantly declined. Cost containment must be improved.

For FY 2025/26, targets should focus on margin retention and more sustainable expenditure growth.

Financial Trend Assessment

Are we on a financial improvement trend?

POWER TO LIVE FOUNDATION

End-of-Year Financial Report Summary

For the Year Ended 31 January 2025

Partially. Income is growing consistently (especially in charitable program income), but expenditure growth has sharply outpaced it. Surplus fell from £22,240 to £492. Cash reserves declined 18%, and cost pressures-especially from staff training, marketing, and digital upgrades-must be carefully managed.

Key Expense Pressures:

- Staff and training: up 70% year-over-year
- Marketing and advertising: up 141%
- Technology: £6.3k added in website and software costs

Strategic Recommendations

- Expense Planning: Refine budget forecasting to align program expansion with lean cost growth.
- Cash Flow Monitoring: Strengthen reserve retention as expenditure now exceeds income.
- KPI Realignment: Include operating margin and cost efficiency targets alongside revenue growth.
- Sustainability Check: Review ROI on marketing and training to assess long-term benefits.

Charity Registration No. 1181997

Company Registration No. CE016484 (England and Wales)

POWER TO LIVE FOUNDATION

TRUSTEES' REPORT AND EXAMINED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2025

POWER TO LIVE FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Tien Kuei George Panayiotou Olivia Gray Raveen Bains
Charity number	1181997
Company number	CE016484
Registered address	Westgate Chambers 8a Elm Park Road Pinner Middlesex HA5 3LA
Independent examiner	Morgan Berkeley Limited Westgate Chambers 8a Elm Park Road Pinner Middlesex HA5 3LA

POWER TO LIVE FOUNDATION

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POWER TO LIVE FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JANUARY 2025

The trustees present their annual report and financial statements for the year ended 31 January 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 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 2019)".

Objectives and activities
The charity was set up for such purpose that are charitable according to the law of England and Wales for the benefit of the public, in particular but, not exclusively for the purposes of advancement of health for public benefit.

Public benefit statement

In setting the charity's objectives, the trustees have paid due regard to Public Benefit guidance published by the Charity Commission.

Achievements and performance
Summary of policies adopted to achieve the main aim:

The charity received funding from income arising from donations for the year under review.

During the year the charity did not expend any resources for charitable purposes as it was still in its early stages of establishing itself.

Financial review

Financial results

The detailed results are shown on page 4.

The present level of funding is adequate to support the continuation of the provision of the charity's objectives, and the trustees consider the financial position to be satisfactory.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Legal and administrative information

The charity was incorporated on 12th February 2019 as a Charitable Incorporated Organisation (CIO) and is governed by its constitution.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:
Tien Kuei
George Panayiotou
Olivia Gray
Raveen Bains

The Charity's Trustees are appointed in accordance with its constitution.
The Board has the power to appoint additional trustees as it considers fit to do so.

Statement of trustees' responsibilities

The trustees, who are also the directors of Power To Live Foundation for the purpose 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 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 charitable company for that year.

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 judgements and estimates that are reasonable and prudent; 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 adequate 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

.....
Tien Kuei
Trustee
Dated: .....

POWER TO LIVE FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF POWER TO LIVE FOUNDATION

I report to the trustees on my examination of the financial statements of Power To Live Foundation (the charity) for the year ended 31 January 2025.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.

Morgan Berkeley Limited

Westgate Chambers
8a Elm Park Road
Pinner
HA5 3LA
Middlesex

Dated: .....

POWER TO LIVE FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2025

	Notes	**Unrestricted funds 2025** £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	**3**	27,256	29,004
Charitable activities	**4**	76,449	64,118
Other Charitable activites	**5**	7,389	2,684
Total income		111,094	95,806
Expenditure on:			
Raising funds	**6**	216	126
Charitable activities		84,969	53,339
Other expenses	**9**	25,417	18,555
Total resources expended		110,602	72,020
Net movement in funds		492	22,240
Fund balances at 1 February 2024		43,735	21,495
Fund balances at 31 January 2025		44,227	43,735

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

POWER TO LIVE FOUNDATION

BALANCE SHEET

AS AT 31 JANUARY 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Intangible assets	**11**		6,290		-
Tangible assets	**12**		1,290		-
			7,580		-
Current assets					
Debtors	**13**	2,531		458	
Cash at bank and in hand		40,747		49,445	
		43,278		49,903	
Creditors: amounts falling due within one year	**14**	(6,631)		(6,168)	
Net current assets			36,647		43,735
Total assets less current liabilities			44,227		43,735
Income funds					
Unrestricted funds			44,227		43,735
			44,227		43,735

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 January 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on .....

.....
Tien Kuei
Trustee

Company registration number CE016484

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's, the Companies Act 2006 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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

There are no material uncertainties about the charity's ability to continue.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.5 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

1 Accounting policies **(Continued)**

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website costs	25% per annum

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer software	25% per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

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

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies **(Continued)**

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	**2024**
	£	**£**
Donations and gifts	27,256	29,004

4 Charitable activities

	2025	**2024**
	£	**£**
Income from therapy	44,075	30,667
Drive Forward Foundation	9,385	10,925
Income from training courses	22,989	22,526
	76,449	64,118

5 Other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Non-charitable trading activities	7,087	2,625
Bank interest receivable	302	59
Other trading activities	7,389	2,684

6 Raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	216	126
	216	126

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	3	2

The charity has 3 employees and 4 trustees during the year.

There were no employees whose annual remuneration was more than £60,000.

9 Other expenses

	Unrestricted funds	Unrestricted funds
	2025	2024
Staff training and related costs	9,617	5,647
Marketing and advertising	6,982	2,897
Insurance	318	193
Telephone	692	624
Accountancy fees	2,400	2,640
Rent	2,910	1,690
Bank charges	1,465	1,297
Computer and website costs	887	3,567
Legal and professional	57	
Depreciation	89	
	25,417	18,555

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Intangible fixed assets

	Website costs
	£
Cost	
At 1 February 2024	1,000
Additions - separately acquired	6,290
At 31 January 2025	7,290
Amortisation and impairment	
At 1 February 2024 and 31 January 2025	1,000
Carrying amount	
At 31 January 2025	6,290
At 31 January 2024	-

12 Tangible fixed assets

	Computer software
	£
Cost	
At 1 February 2024	3,384
Additions	1,379
At 31 January 2025	4,763
Depreciation and impairment	
At 1 February 2024	3,384
Depreciation charged in the year	89
At 31 January 2025	3,473
Carrying amount	
At 31 January 2025	1,290

13 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	781	458
Other debtors	1,750	-
	2,531	458

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	307	167
Trade creditors	743	2,342
Other creditors	121	59
Accruals and deferred income	5,460	3,600
	6,631	6,168

15 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

POWER TO LIVE FOUNDATION

England & Wales - Charity number 1181997

Accounts

Power to Live Foundation Trustees' Report of Activities for year ended 30th April 2024 and
Financial Statements for the year ended 31 January 2024.

Charity registration number: 11819

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How Do Our Activities Deliver Public Benefit?	**10**
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Financial Statements for the Year Ended 31 January 2022	**Attached**

Administrative Information

Charity Name:	Power to Live Foundation
Charity registration number:	1181997
Operational address:	Westgate Chambers, 8a Elm Park Road, Pinner, HA5 3LA

Trustees

Ms Tien Kuei
Mr George Panayiotou
Ms Olivia Gray
Miss Raveen Bains

Management Committee

Ms Tien Kuei	CEO
Kelsey Wiemer	Clinical Director
Raveen Bains	Head of Fundraising, Strategy and Campaign
Kevin Sallows	Finance Officer
Jacqueline Thorne	Operations Manager

Bankers

Charities Aid Foundation Bank 25 Kings Hill Avenue, Kings Hill Kent ME19, 4JQ

Accountant

Morgan Berkley, Westgate Chambers, 8a Elm Park Road, Pinner, HA5 3LA

Purpose and Aims

Our charity's purpose as set out in the objectives of the Foundation's Constitution is to benefit the public in the UK by:

1. Providing evidence-based behavioural treatments to clients with no or low income in socially deprived communities.
2. Supporting the advancement of evidence-based behavioural treatment by (but not limited to) training psychotherapists in these approaches, in order to provide subsidised treatment to the population group stated in object 1.

The aim of our charity is to provide relief from mental distress and social isolation for people with psycho-social difficulties, and ensure that they are integrated into their communities, and feel valued and respected.

Our Unique Approach

Growing evidence shows the efficacy of third-wave CBT approaches such as Acceptance and Commitment therapy (ACT), process-based psychotherapies, and neuro-behavioural interventions in treating anxiety, depression, and complex trauma. Although IAPT services provide first-wave CBT treatment, NHS mental health trusts are yet to catch up with the evolving field, specifically the third and fourth waves, which adopt primarily behavioural approaches that focus on changing behaviours rather than change how you think. Apart from the NHS IAPT services, not many services offer robust, cost-effective behavioural therapy. Private services for CBT and behavioural approaches are expensive to self-fund and are therefore not an option for low-income groups.

Donations:

This year we received £5000 from The Amaryllis Fleming Foundation and £5000 from our trustee George Panayiotou.
Our Head of Fundraising Ravaeen Bains made an heroic effort and raised more than £12,000 for us, half was matched by Microsoft Benevity charity scheme.

Collaborations:

We have renewed our collaboration with the Department of Environment, Food and Rural Affairs (DEFRA) to receive referrals to treat care-experienced young adults currently working with DEFRA. We already have a collaboration with Drive Forward Foundation to receive referrals for the care-experienced young adults they work with. This client group has complex attachment trauma and needs, so this means we expanded our paid senior therapist team, who are all qualified CBT therapists to train in trauma informed treatments.

Our Impact

	End of April 2023	End of April 2024
Number of Clients assessed	**125**	**218**
Number of Therapists	**14** placement therapists	**20** placement therapists
Waiting time	**6 weeks**	**1 week**
Therapy Capacity	**56** clients a week (minimum) can receive treatment	**96** clients a week (minimum) can receive treatment
Total no of sessions	**1608**	**2308**
Senior Therapist Team	**EIGHT** senior therapists - **TWO** more qualified therapists were selected to join our senior team.	**FOUR** senior Therapists Senior team moved into paid positions with other organisations.
Supervision	**THREE Supervisors** covering the whole team	**THREE Supervisors** covering the whole team
In-person Therapy		We have a full time clinic room at Longcroft House, EC2M 4NS near Liverpool Street station. Now we will build on increasing our in-person treatment offerings..
Social Connection Group Building a connected community.	**Social connection group** started in February 2023, holding **THREE meetings a month**. This group is promoted on meetup.com to be open to all and also promoted to clients that have completed treatment with us so they can continue to be supported within the P2L community.	We are focused on expanding our in-person social groups and phasing out the online groups.
Team Expansion	**Finance Officer** appointed as a paid role.	We appointed another Finance Officer, Kevin Sallows to join our team.
Finance	**Individual client Invoicing system**	**Subscription model** - clients pay for sessions weekly for 13 weeks via DD. This has reduced our admin for invoicing and credit control, and also improved client commitment to attendance.

Care Pathway



1 Book a free assessment online

The first step requires booking an assessment online by completing a registration form on our website www.powertolive.uk. After completing the registration form, a clinician will contact you within a week to arrange a 45-minute online assessment.



2 Assessment

A senior clinician will contact you by email to arrange a 45-minute assessment at your convenience. The assessment aims to gather key information so the best support can be determined based on your needs and our resources.



3 Assessment review and decision

The information obtained during assessment is reviewed and a decision is made regarding acceptance for therapy. Please note due to the experience level of trainee therapists and limited resources, we do have strict exclusion criteria which can be found on our website. If we are unable to accept your referral, you will be notified via phone call and in writing. You are welcome to refer again in the future.

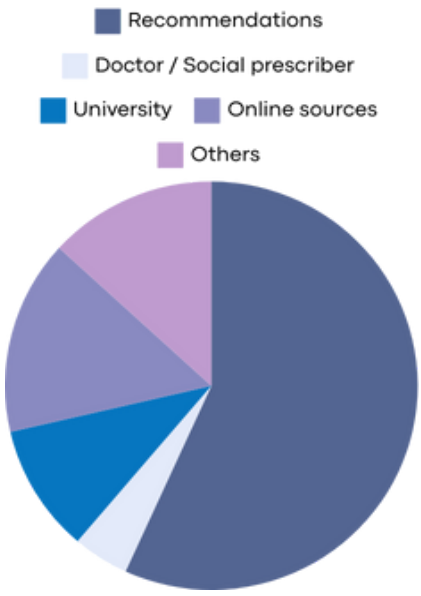
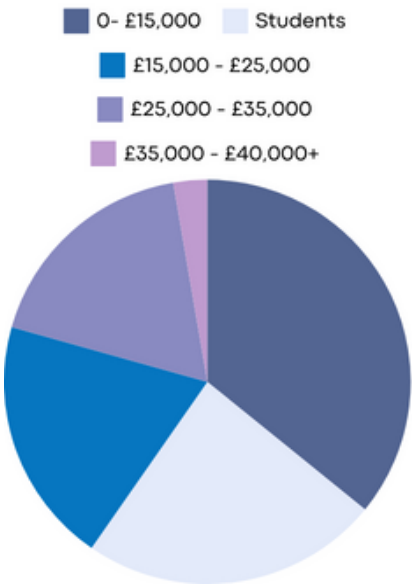


4 Allocation or signposting

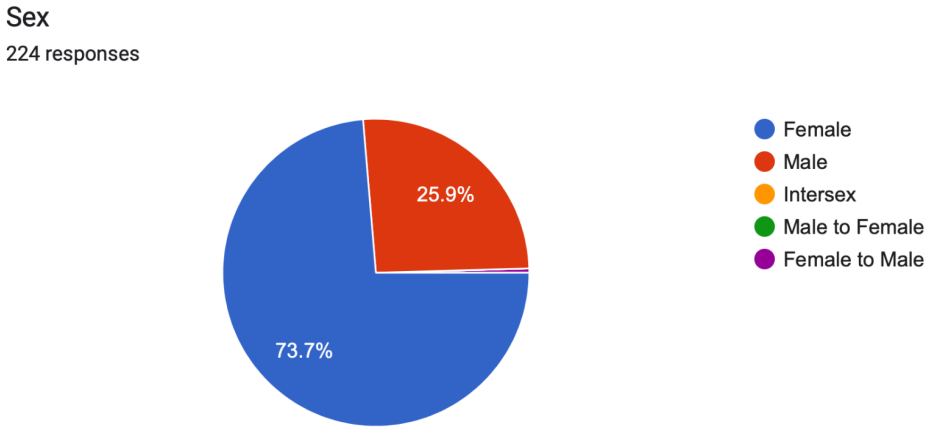
If accepted for treatment, you will be notified by email and a therapist allocated as soon as possible based on our current wait times. You are welcome to email your assessment therapist for updates on wait time and therapist allocation.

Who used and benefited from our service?

P2L has been able to provide minimum-cost therapy to 55.7% of clients with income below £25,000 referred to our service over the past year. 35% belonged to the no income to lower income category as they either were not in paid employment or were receiving benefits or within the low-income category. A total of **95%** of our clients have regularly attended therapy, showing a high retention rate regardless of varying ages and income levels.

Referral Source	Income Level of Service Users
	

Who used and benefited from our service?



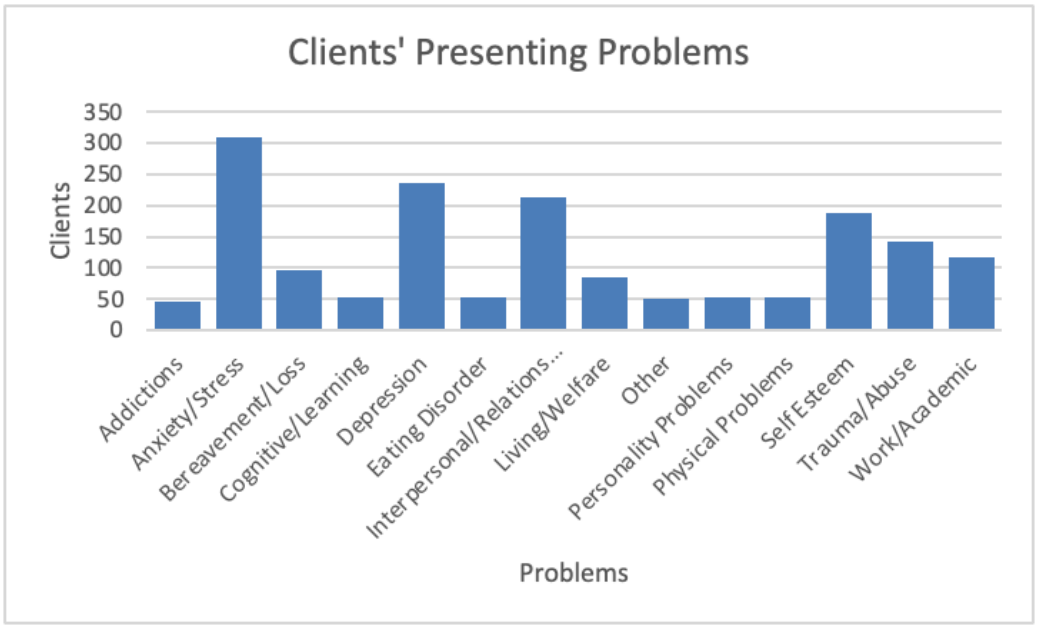


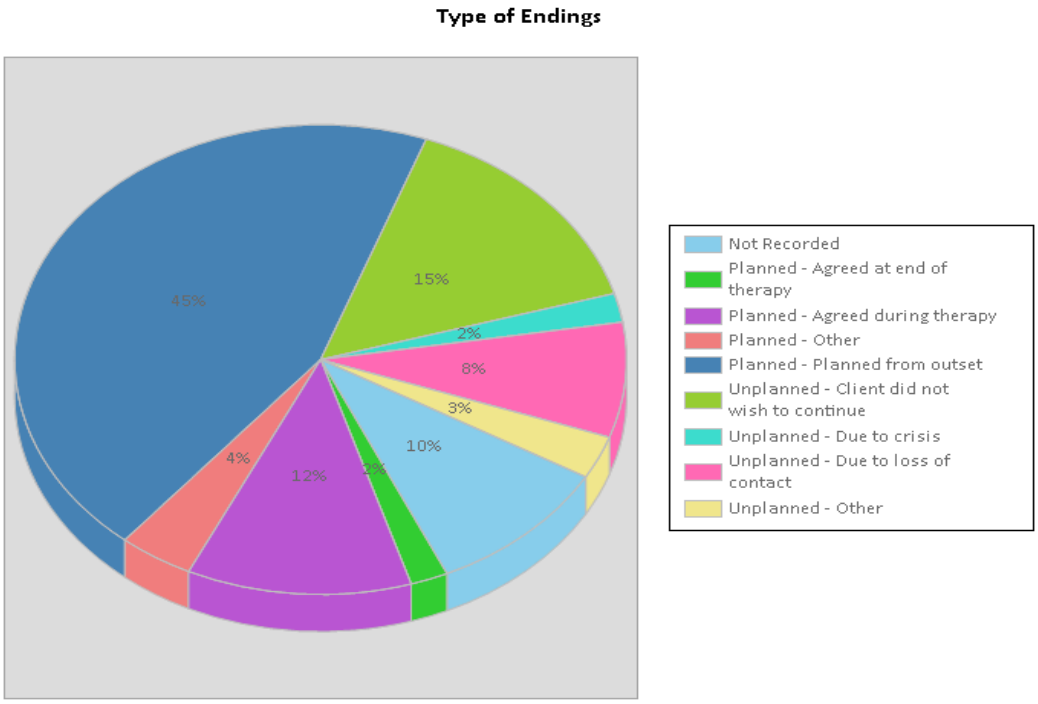
Figure 4: Type of issues presented by client

Our data showed that the most common presenting problems experienced by our client population are Anxiety, depression and interpersonal issues.

Who used and benefited from our service?

Types of Endings

This information helps us to see the retention level of our therapists. Planned endings can indicate that our therapists have built a good therapeutic relationship. 63% of our endings are planned in some form, although we can further improve therapist training to support client retention.



How Do Our Activities Deliver Public Benefit?

Samples of Client Feedbacks
C was a brilliant therapist and I felt like I got so much out of my sessions with her. She's extremely empathetic and kind and made me feel very supported so that I could be honest in my sessions. I was very lucky to have her as my therapist and feel super grateful for the experience of working with her.
Honestly, ever since our very first call I had a good feeling about my therapist. Her approach really resonates with me personally. She has certainly helped me to navigate many different thoughts and feelings from my work life and personal life. I learnt a lot about Cognitive Behaviour Therapy through her. Sanchita both holds space for me to fully express myself and chimes in with useful grounding techniques, wisdom and encouragement. I'd definitely recommend power to live to anyone looking for a friendly therapist. I had been through a couple before finding her and it was so worth the wait.
Great connection…I always look forward to my sessions. Thanks for the support. Thanks for all you do. You have been amazing and you are all such a great team. I can't thank you enough
I feel like I'm starting to slowly change as a person. Overall, therapy gave me an opportunity to get a different point of view, away from family and friends. Therapy is a type of self-care, because talking about how I feel has helped me become more honest and confident.
Therapist spoke very clearly, engaged in eye contact and observed my non-verbal body language throughout. Disclosures made her feel like a real person. Hero behaviour.

Charity Registration No. 1181997

Company Registration No. CE016484 (England and Wales)

POWER TO LIVE FOUNDATION

TRUSTEES' REPORT AND EXAMINED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2024

POWER TO LIVE FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Tien Kuei George Panayiotou Olivia Gray Raveen Bains	 (Appointed 26 January 2024)
Secretary		
Charity number	1181997	
Company number	CE016484	
Registered address	Westgate Chambers 8a Elm Park Road Pinner Middlesex HA5 3LA	
Independent examiner	Morgan Berkeley Limited Westgate Chambers 8a Elm Park Road Pinner Middlesex HA5 3LA	

POWER TO LIVE FOUNDATION

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POWER TO LIVE FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JANUARY 2024

The trustees present their annual report and financial statements for the year ended 31 January 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 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 2019)".

Objectives and activities

The charity was set up for such purpose that are charitable according to the law of England and Wales for the benefit of the public, in particular but, not exclusively for the purposes of advancement of health for public benefit.

Public benefit statement

In setting the charity's objectives, the trustees have paid due regard to Public Benefit guidance published by the Charity Commission.

Achievements and performance

Summary of policies adopted to achieve the main aim:

The charity received funding from income arising from donations for the year under review.

During the year the charity did not expend any resources for charitable purposes as it was still in its early stages of establishing itself.

Financial review

Financial results

The detailed results are shown on page 4.

The present level of funding is adequate to support the continuation of the provision of the charity's objectives, and the trustees consider the financial position to be satisfactory.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Legal and administrative information

The charity was incorporated on 12th February 2019 as a Charitable Incorporated Organisation (CIO) and is governed by its constitution.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Tien Kuei
George Panayiotou
Olivia Gray
Raveen Bains (Appointed 26 January 2024)

The Charity's Trustees are appointed in accordance with its constitution.
The Board has the power to appoint additional trustees as it considers fit to do so.

Statement of trustees' responsibilities

The trustees, who are also the directors of Power To Live Foundation for the purpose 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 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 charitable company for that year.

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 judgements and estimates that are reasonable and prudent; 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 adequate 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

Tien Kuei (Jul 24, 2024 07:26 ADT)

.....

Tien Kuei

Trustee

Dated: 24/07/2024

POWER TO LIVE FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF POWER TO LIVE FOUNDATION

I report to the trustees on my examination of the financial statements of Power To Live Foundation (the charity) for the year ended 31 January 2024.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.

Morgan Berkeley Limited

Westgate Chambers
8a Elm Park Road
Pinner
HA5 3LA
Middlesex

Dated: .....

POWER TO LIVE FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2024

	Notes	**Unrestricted funds 2024** £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	**3**	29,004	13,250
Charitable activities	**4**	64,118	33,287
Other trading activities	**5**	2,684	392
Total income		95,806	46,929
Expenditure on:			
Raising funds	**6**	126	269
Charitable activities		53,339	22,619
Other expenses	**9**	20,101	12,423
Total resources expended		73,566	35,311
Net movement in funds		22,240	3,725
Fund balances at 1 February 2023		21,495	17,770
Fund balances at 31 January 2024		43,735	21,495

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

POWER TO LIVE FOUNDATION

BALANCE SHEET

AS AT 31 JANUARY 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Intangible assets	**11**		-		250
Tangible assets	**12**		-		846
			-		1,096
Current assets					
Debtors	**13**	458		7,927	
Cash at bank and in hand		49,445		24,872	
		49,903		32,799	
Creditors: amounts falling due within one year	**14**	(6,168)		(12,400)	
Net current assets			43,735		20,399
Total assets less current liabilities			43,735		21,495
Income funds					
Unrestricted funds			43,735		21,495
			43,735		21,495

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 January 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 24/07/2024

Tien Kuei (Jul 24, 2024 07:26 ADT)

Tien Kuei
Trustee

Company registration number CE016484

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's, the Companies Act 2006 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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

There are no material uncertainties about the charity's ability to continue.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.5 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

1 Accounting policies **(Continued)**

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website costs	25% per annum

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer software	25% per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

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

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies **(Continued)**

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	**2023**
	£	**£**
Donations and gifts	29,004	13,250

4 Charitable activities

	2024	**2023**
	£	**£**
Income from therapy	30,667	14,214
Drive Forward Foundation	10,925	14,190
Income from training course	22,526	4,883
	64,118	33,287

5 Other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Non-charitable trading activities	2,625	371
Bank interest receivable	59	21
Other trading activities	2,684	392

6 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	126	269
	126	269

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	2	2

The charity has 2 employees and 3 trustees during the year.

There were no employees whose annual remuneration was more than £60,000.

9 Other expenses

	Unrestricted funds	Unrestricted funds
	2024	2023
Staff training and related costs	5,647	3,924
Marketing and advertising	2,897	605
Insurance	193	193
Telephone	624	581
Accountancy fees	2,640	3,000
Rent	1,690	1,921
Bank charges	1,297	241
Computer and website costs	3,567	1,958
Legal and professional	450	
Depreciation	1,096	
	20,101	12,423

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Intangible fixed assets

	Website costs
	£
Cost	
At 1 February 2023 and 31 January 2024	1,000
Amortisation and impairment	
At 1 February 2023	750
Amortisation charged for the year	250
At 31 January 2024	1,000
Carrying amount	
At 31 January 2024	-
At 31 January 2023	250

12 Tangible fixed assets

	Computer software
	£
Cost	
At 1 February 2023	3,384
At 31 January 2024	3,384
Depreciation and impairment	
At 1 February 2023	2,538
Depreciation charged in the year	846
At 31 January 2024	3,384
Carrying amount	
At 31 January 2024	-
At 31 January 2023	846

13 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	458	6,086
Prepayments and accrued income	-	1,841
	458	7,927

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	167	-
Trade creditors	2,342	5,750
Other creditors	59	-
Accruals and deferred income	3,600	6,650
	6,168	12,400

15 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Power To Live Foundation

Tax Computation

For the period 01/02/2023 to 31/01/2024

Tax Reference: 2168819587

Power To Live Foundation
Period of Account
01/02/2023 - 31/01/2024

Contents

A1	Corporation tax liability for the period of account	2
A2	Corporation tax liability	2
A3	Chargeable profits	2

Power To Live Foundation
Period of Account 01/02/2023 - 31/01/2024

A1
Total outstanding/(repayable) for the period of account

	AP to 31/01/2024 £	Total £
Total Corporation Tax outstanding/(repayable)		-

A2
Corporation tax liability

	Ref	AP to 31/01/2024 £
Profits chargeable to corporation tax	A3	-
Tax outstanding/(repayable)		-

A3
Chargeable profits

	Ref	£	AP to 31/01/2024 £
Profits chargeable to corporation tax	A2		Nil

HM Revenue & Customs

Company Tax Return
CT600 (2024) Version 3
for accounting periods starting on or after 1 April 2015

Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

Company information

1	Company name	Power To Live Foundation
2	Company registration number	CE016484
3	Tax reference	2168819587
4	Type of company	8

Northern Ireland (NI)

Put an 'X' in the appropriate boxes below

5	NI trading activity		6	SME	
7	NI employer		8	Special circumstances	

About this return

This is the tax return for the company named above, for the period below

30	from DD MM YYYY	01 02 2023	
35	to DD MM YYYY	31 01 2024	

Put an 'X' in the appropriate boxes below

40	A repayment is due for this return period	
45	Claim or relief affecting an earlier period	
50	Making more than one return for this company now	
55	This return contains estimated figures	
60	Company part of a group that is not small	
65	Notice of disclosable avoidance schemes	

Transfer pricing

70	Compensating adjustment claimed	
75	Company qualifies for SME exemption	

About this return - continued

Accounts and computations

80	**I attach accounts and computations for the period to which this return relates**	X
85	**I attach accounts and computations for a different period**	
90	**If you're not attaching the accounts and computations, explain why**	

Supplementary pages enclosed

95	**Loans and arrangements to participators by close companies** - form CT600A	
100	**Controlled foreign companies, foreign permanent establishment exemptions, hybrid and other mismatches** - form CT600B	
105	**Group and consortium** - form CT600C	
110	**Insurance** - form CT600D	
115	**Charities and Community Amateur Sports Clubs (CASCs)** - form CT600E	X
120	**Tonnage tax** - form CT600F	
125	**Northern Ireland** - form CT600G	
130	**Cross-border royalties** - form CT600H	
135	**Supplementary charge in respect of ring fence trades** - form CT600I	
140	**Disclosure of Tax Avoidance Schemes** - form CT600J	
141	**Restitution tax** - form CT600K	
142	**Research and Development** - form CT600L	
143	**Freeports and Investment Zones** - form CT600M	
144	**Residential Property Developer Tax (RPDT)** - form CT600N	

Tax calculation - Turnover

145	**Total turnover from trade**	£ . 0 0
150	**Banks, building societies, insurance companies and other financial concerns** - put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145	

Income

155	**Trading profits**	£ 0 . 0 0
160	**Trading losses brought forward set against trading profits**	£ . 0 0
165	**Net trading profits** - box 155 minus box 160	£ 0 . 0 0
170	**Bank, building society or other interest, and profits from non-trading loan relationships**	£ . 0 0
172	**Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period**	

Power To Live Foundation-2168819587

Income - continued

175	**Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted**	£ .00
180	**Non-exempt dividends or distributions from non-UK resident companies**	£ .00
185	**Income from which Income Tax has been deducted**	£ .00
190	**Income from a property business**	£ .00
195	**Non-trading gains on intangible fixed assets**	£ .00
200	**Tonnage tax profits**	£ .00
205	**Income not falling under any other heading**	£ .00

Chargeable gains

210	**Gross chargeable gains**	£ .00
215	**Allowable losses including losses brought forward**	£ .00
220	**Net chargeable gains** - box 210 minus box 215	£ 0 .00

Profits before deductions and reliefs

225	**Losses brought forward against certain investment income**	£ .00
230	**Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits**	£ .00
235	**Profits before other deductions and reliefs** – net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230	£ 0 .00

Deductions and reliefs

240	**Losses on unquoted shares**	£ .00
245	**Management expenses**	£ .00
250	**UK property business losses for this or previous accounting period**	£ .00
255	**Capital allowances for the purposes of management of the business**	£ .00
260	**Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)**	£ .00

Power To Live Foundation-2168819587

Deductions and Reliefs - continued

263	**Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)**	£ . 0 0
265	**Non-trading losses on intangible fixed assets**	£ . 0 0
275	**Total trading losses of this or a later accounting period**	£ . 0 0
280	**Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275**	
285	**Trading losses carried forward and claimed against total profits**	£ . 0 0
290	**Non-trade capital allowances**	£ . 0 0
295	**Total of deductions and reliefs** – total of boxes 240 to 275, 285 and 290	£ . 0 0
300	**Profits before qualifying donations and group relief** – box 235 minus box 295	£ 0 . 0 0
305	**Qualifying donations**	£ . 0 0
310	**Group relief**	£ . 0 0
312	**Group relief for carried forward losses**	£ . 0 0
315	**Profits chargeable to Corporation Tax** – box 300 minus boxes 305, 310 and 312	£ 0 . 0 0
320	**Ring fence profits included**	£ . 0 0
325	**Northern Ireland profits included**	£ . 0 0

Tax calculation

326	**Number of associated companies in this period**	
327	**Number of associated companies in the first financial year**	
328	**Number of associated companies in the second financial year**	
329	**Put an 'X' in box 329 if the company is chargeable at the small profit rate or is entitled to marginal relief**	X

Enter how much profit has to be charged and at what rate

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax	
330	2022	335	£	340	19%	345	£	p
		350	£	355		360	£	p
		365	£	370		375	£	p
380	2023	385	£	390	19%	395	£	p
		400	£	405		410	£	p
		415	£	420		425	£	p

Power To Live Foundation-2168819587

Tax calculation - continued

Corporation Tax - total of boxes 345, 360, 375, 395, 410 and 425	430	£ 0.00
Marginal relief	435	£
Corporation Tax chargeable - box 430 minus box 435	440	£ 0.00

Reliefs and deductions in terms of tax

445	**Community Investment Tax Relief**	£
450	**Double Taxation Relief**	£
455	**Put an 'X' in box 455 if box 450 includes an underlying rate relief claim**	
460	**Put an 'X' in box 460 if box 450 includes an amount carried back from a later period**	
465	**Advance Corporation Tax**	£
470	**Total reliefs and deduction in terms of tax** - total of boxes 445, 450 and 465	£

Coronavirus support schemes and overpayments (see CT600 Guide for definitions)

471	**Coronavirus Job Retention Scheme (CJRS) received**	£
472	**CJRS entitlement**	£
473	**CJRS overpayment already assessed or voluntary disclosed**	£
474	**Other coronavirus overpayments**	£

Energy levies

986	**Energy (Oil and Gas) Profits Levy (EOGPL) amounts liable**	£ 0.00
987	**Electricity Generator Levy (EGL) exceptional generation receipts**	£ 0.00

Calculation of tax outstanding or overpaid

475	**Net Corporation Tax liability** - box 440 minus box 470	£ 0.00
480	**Tax payable on loans and arrangements to participators**	£
485	**Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A**	
490	**Controlled Foreign Companies (CFC) tax payable**	£
495	**Bank levy payable**	£
496	**Bank surcharge payable**	£
497	**Residential Property Developer Tax (RPDT) payable**	£

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Calculation of tax outstanding or overpaid - continued

500	**CFC tax, bank levy, bank surcharge and RPDT payable** – total of boxes 490, 495, 496 and 497	£ .
501	**EOGPL payable**	£ .
502	**EGL payable**	£ .
505	**Supplementary charge (ring fence trades) payable**	£ .
510	**Tax chargeable** – total of boxes 475, 480, 500, 501, 502 and 505	£ 0 . 0 0
515	**Income Tax deducted from gross income included in profits**	£ .
520	**Income Tax repayable to the company**	£ .
525	**Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments** – box 510 minus box 515	£ 0 . 0 0
526	**Coronavirus support schemes overpayment now due** – total of boxes 471 and 474 minus boxes 472 and 473	£ 0 . 0 0
527	**Restitution tax**	£ .
528	**Self-assessment of tax payable** – total of boxes 525, 526 and 527	£ 0 . 0 0

Tax reconciliation

530	**Research and Development credit**	£ .
535	**(Not currently used)**	£ .
540	**Creatives tax credit**	£ .
545	**Total of Research and Development credit and creative tax credit** – total box 530 to 540	£ .
550	**Land remediation tax credit**	£ .
555	**Life assurance company tax credit**	£ .
560	**Total land remediation and life assurance company tax credit** – total box 550 and 555	£ .
565	**Capital allowances first-year tax credit**	£ .
570	**Surplus Research and Development credits or creative tax credit payable** – box 545 minus box 525	£ .
575	**Land remediation or life assurance company tax credit payable** – total of boxes 545 and 560 minus boxes 525 and 570	£ .

Power To Live Foundation-2168819587

Tax reconciliation - continued

580	**Capital allowances first-year tax credit payable** – boxes 545, 560 and 565 minus boxes 525, 570 and 575	£ .
585	**Ring fence Corporation Tax included**	£ .
586	**NI Corporation Tax included**	£ .
590	**Ring fence supplementary charge included**	£ .
595	**Tax already paid (and not already repaid)**	£ .
600	**Tax outstanding** – box 525 minus boxes 545, 560, 565 and 595	£ .
605	**Tax overpaid including surplus or payable credits** – total sum of boxes 545, 560, 565 and 595 minus 525	£ .
610	**Group tax refunds surrendered to this company**	£ .
615	**Research and Development expenditure credits surrendered to this company**	£ .

Exporter information

During the return period, did the company export goods and/or services to individuals, enterprises or organisations outside the United Kingdom (UK)?

616 **Yes – goods** ☐ 617 **Yes – services** ☐ 618 **No – neither** ☐

Indicators and information

620	**Franked investment income/Exempt ABGH distributions**	£ . 0 0
625	**Number of 51% group companies**	

Put an 'X' in the relevant boxes, if in the period, the company:

630	**should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations**	☐
631	**should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations**	☐
635	**is within a group payments arrangement for the period**	☐
640	**has written down or sold intangible assets**	☐
645	**has made cross-border royalty payments**	☐
647	**Eat Out to Help Out Scheme: reimbursed discounts included as taxable income**	£ . 0 0

Power To Live Foundation-2168819587

Information about enhanced expenditure and tax reliefs

Research and Development (R&D) or creative enhanced expenditure and tax reliefs

650	Put an 'X' in box 650 if the claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company	
655	Put an 'X' in box 655 if the claim is made by a large company	
656	Put an 'X' in box 656 to confirm that a R&D claim notification form has been submitted	
657	Put an 'X' in box 657 to confirm that an additional information form has been submitted	
659	R&D expenditure qualifying for SME R&D relief	£ . 0 0
660	R&D enhanced expenditure	£ . 0 0
665	Creative qualifying expenditure and/or additional deduction	£ . 0 0
670	R&D and creative enhanced expenditure total box 660 and box 665	£ . 0 0
675	R&D enhanced expenditure of a SME on work subcontracted to it by a large company	£ . 0 0
680	Vaccine research expenditure	£ . 0 0

Land remediation enhanced expenditure

685	Enter the total enhanced expenditure	£ . 0 0

Information about capital allowances and balancing charges/disposal values

Allowances and charges in the calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	690 £	
Full expensing	688 £	689 £
Machinery and plant – super-deduction	691 £	692 £
Machinery and plant – special rate allowance	693 £	694 £
Machinery and plant – special rate pool	695 £	700 £
Machinery and plant – main pool	705 £	710 £
Structures and buildings	711 £	
Business premises renovation	715 £	720 £
Other allowances and charges	725 £	730 £

Power To Live Foundation-2168819587

Allowances and charges in the calculation of trading profits and losses - continued

	Capital allowances	Disposal value
Electric charge-points	713 £	714 £
Enterprise zones	721 £	722 £
Zero emissions goods vehicles	723 £	724 £
Zero emissions cars	726 £	727 £

Allowances and charges not included in the calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	735 £	
Structures and buildings	736 £	
Full expensing	733 £	734 £
Business premises renovation	740 £	745 £
Machinery and plant – super-deduction	741 £	742 £
Machinery and plant – special rate allowance	743 £	744 £
Other allowances and charges	750 £	755 £

	Capital allowances	Disposal value
Electric charge-points	737 £	738 £
Enterprise zones	746 £	747 £
Zero emissions goods vehicles	748 £	749 £
Zero emissions cars	751 £	752 £

Power To Live Foundation-2168819587

Qualifying expenditure

760	Machinery and plant on which first year allowance is claimed	£ . 0 0
765	Designated environmentally friendly machinery and plant	£ . 0 0
770	Machinery and plant on long-life assets and integral features	£ . 0 0
771	Structures and buildings	£ . 0 0
772	Machinery and plant – super-deduction	£ . 0 0
773	Machinery and plant – special rate allowance	£ . 0 0
775	Other machinery and plant	£ . 0 0

Losses, deficits and excess amounts

Amount arising

	Amount	Maximum available for surrender as group relief
Losses of trades carried on wholly or partly in the UK	780 £	785 £
Losses of trades carried on wholly outside the UK	790 £	
Non-trade deficits on loan relationships and derivative contracts	795 £	800 £
UK property business losses	805 £	810 £
Overseas property business losses	815 £	
Losses from miscellaneous transactions	820 £	
Capital losses	825 £	
Non-trading losses on intangible fixed assets	830 £	835 £

Excess amounts

	Amount	Maximum available for surrender as group relief
Non-trade capital allowances		840 £
Qualifying donations		845 £
Management expenses	850 £	855 £

Power To Live Foundation-2168819587

Northern Ireland information

856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	£ . 0 0
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	£ . 0 0
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	£ . 0 0

Overpayments and repayments

Small repayments

860 Do not repay sums of £ . 0 0 or less.

Read the overpayments and repayments section of the Company Tax Return Guide for specific guidance on when and how to make an entry in this box.

Repayments for the period covered by this return

865	Repayment of Corporation Tax	£ .
870	Repayment of Income Tax	£ .
875	Payable Research and Development tax credit	£ .
880	Payable Research and Development expenditure credit	£ .
885	Payable creative tax credit	£ .
890	Payable land remediation or life assurance company tax credit	£ .
895	Payable capital allowances first-year tax credit	£ .

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations

900 The following amount is to be surrendered £ .

Put an 'X' in the appropriate boxes below

the joint Notice is attached 905

or

will follow 910

915 Please stop repayment of the following amount until we send you the Notice £ .

Power To Live Foundation-2168819587

Bank details (for a person to whom a repayment is to be made)

920 **Name of bank or building society**

925 **Branch sort code**

930 **Account number**

935 **Name of account**

940 **Building society reference**

Payments to a person other than the company

945 **Complete the authority below if you want the repayment to be made to a person other than the company**
I, as (enter status - for example, company secretary, treasurer, liquidator or authorised agent)

950 **of** (enter company name)

955 **authorise** (enter name)

960 **of address** (enter address)

965 **Nominee reference**

to receive payment on company's behalf

970 **Name**

Declaration

Declaration
I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.

I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.

975 **Name**

Tien Kuei

Tien Kuei (Jul 24, 2024 07:26 ADT)

980 **Date** DD MM YYYY

24/07/2024

985 **Status**

Trustee

Power To Live Foundation-2168819587

HM Revenue & Customs

Company Tax Return – supplementary page

Charities and Community Amateur Sports Clubs (CASCs)

CT600E (2015) Version 3 for accounting periods starting on or after 1 April 2015

Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information read *What supplementary pages do I need to complete and include as part of the Company Tax Return?* to find out what supplementary pages you need to complete.

Also, read the *Important points about all supplementary pages* and *CT600E - Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

Company information

E1	**Company name (name of charity or CASC)**	Power To Live Foundation
E2	**Tax reference**	2168819587

Period covered by this supplementary page (cannot exceed 12 months)

E3	**from** *DD MM YYYY*	01022023
E4	**to** *DD MM YYYY*	31012024

Claims to exemption (this section should be completed in all cases)

	Charity/CASC repayment reference	E5
	Charity Commission registration number, or OSCR number (if applicable)	E10 1181997

Put an 'X' in the relevant box if during the period covered by these supplementary pages:

	The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains *(Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)*	E15 X
	All income and gains are exempt from tax and have been, or will be, applied for charitable or qualifying purposes only	E20 X
	Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25

I claim exemption from tax

	Name	E30 Tien Kuei
	Status	E35 Trustee
	Date *DD MM YYYY*	E40

Repayments

To make a repayment claim for the period covered by these supplementary pages, please register and enrol to use the Charities Online service. See CT600 guide for further information.

Put an 'X' in the box if during the period covered by these supplementary pages you have over claimed tax. E45

Information required

Enter details of any income received from the following sources, claimed as exempt from tax in the hands of the charity/CASC. Enter the figure included in the charity's/CASC'S accounts for the period covered by this return.

Non-exempt amounts should be entered on form CT600 in the appropriate boxes.

Type of income	Amount
Enter total turnover from exempt charitable trading activities	E50 £ 93122.00
Investment income – exclude any amounts included on form CT600	E55 £ .00
UK land and buildings – exclude any amounts included on form CT600	E60 £ .00
Gift Aid – exclude any amounts included on form CT600	E65 £ .00
From other charities – exclude any amounts included on form CT600	E70 £ .00
Gifts of shares or securities received	E75 £ .00
Gifts of real property received	E80 £ .00
Other sources (not included above)	E85 £ 2684.00
Total of boxes E50 to E85	E90 £ 95806.00

Enter details of expenditure as shown in the charity's/CASC's accounts for the period covered by these supplementary pages

Type of expenditure	Amount
Trading costs in relation to exempt charitable activities (in box E50)	E95 £ 53465.00
UK land and buildings costs in relation to exempt charitable activities (in box E60)	E100 £ .00
All general administration/governance costs	E105 £ 20101.00
All grants and donations made within the UK	E110 £ .00
All grants and donations made outside the UK	E115 £ .00
Other expenditure not included above, or not used in calculating figures entered on the form CT600	E120 £ .00
Total of boxes E95 to E120	E125 £ 73566.00

Power To Live Foundation-2168819587

Information required

Charity/CASC assets

	Disposals in period (total consideration received)	Held at the end of the period (use accounts figures)
Tangible fixed assets	E130 £	E135 £
UK investments (excluding controlled companies)	E140 £	E145 £
Shares in, and loans to, controlled companies	E150 £	E155 £
Overseas investments	E160 £	E165 £
Loans and non-trade debtors		E170 £
Other current assets		E175 £ 4 9 9 0 3
Qualifying investments and loans *Applies to charities only. See CT600 Guide*		E180
Value of any non-qualifying investments and loans *Applies to charities only. See CT600 Guide*		E185 £
Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period		E190

Power To Live Foundation-2168819587

Power To Live Foundation
60 Horsham Avenue
London
N12 9BE

Morgan Berkeley Ltd
Westgate Chambers
8a Elm Park Road
Pinner
Middlesex
HA5 3LA

24 July 2024

Dear Sirs

In respect of your preparation of the charity's financial statements for the year ended 31 January 2024, we confirm the following points in connection therewith:

1. Responsibilities, accounting records and other information supplied for the preparation of the financial statements

1.1. As set out in the engagement letter agreed with you, we acknowledge as trustees our responsibility, under the Companies Act 2006 and Charity Act 2011, for the preparation of financial statements in accordance with United Kingdom Generally Accepted Accounting Practice which give a true and fair view, and for making accurate representations to you.

1.2. All accounting records and relevant information have been made available to you for the purpose of your work. All other records and related information, including minutes of all management and trustee's meetings, have been made available to you.

1.3. All of the transactions undertaken by the charity have been properly reflected in the accounting records and are reflected in the financial statements.

2. Accounting policies

2.1. We confirm that there have been no changes in the accounting policies, other than as disclosed in the financial statements. In our opinion, the accounting policies are appropriate to the charity, and confirm with generally accepted accounting principles. We confirm that all transactions and balances have been accounted for in accordance with these accounting policies.

3. Assets

3.1. The charity has satisfactory title to all assets included in the balance sheet and except as disclosed, the assets were free of any charges, mortgages, liens or other encumbrances.

4. Liabilities

4.1. There are no liabilities, contingent liabilities or guarantees to third parties, additional to those disclosed in the financial statements.

5. Trustees and connected persons

5.1. We have reviewed and approved all sums charged or credited to trustees' current accounts and confirm the following balances outstanding at the balance sheet date in respect of the trustees' current account balances:

5.2. Except as disclosed in the financial statements:

- The charity has not made any loans to trustees or connected persons during the year;
- The charity has not made any arrangement, transaction or agreement to provide credit facilities to trustees or a connected person, nor to guarantee or provide security for such matters; and

6. Fraud and error, and other misstatements

6.1. There is no knowledge, suspicion or allegation arising from any source which should be disclosed to you, concerning fraud and error which could materially affect the charity or the financial statements.

6.2. In our view, the financial statements are free from material misstatement, including omissions.

7. Laws and regulations, and contractual obligations

7.1. We confirm that we are not aware of any possible or actual instance of non-compliance with the laws and regulations which provide a legal framework within which the charity operates.

7.2. The charity has also complied with all aspects of contractual arrangements which could have a material effect on the financial statements in the event of non-compliance.

8. Legal claims and litigation

8.1. We confirm that no claims or litigation have occurred, or are likely to occur, which require an accrual or disclosure in the financial statements.

9. Post balance sheet events

9.1. Except as already provided for in the financial statements, no events or transactions have occurred since the balance sheet date which have a material effect on the results for the year.

9.2. Similarly, except as already included in the financial statements, there have also been no such matters which whilst not affecting the results, are of such significance that they should be disclosed.

9.3. We also confirm that, to the best of our knowledge, no event is likely to occur in the immediate future, prior to the signing of your report and the issue of the financial statements, which may necessitate an adjustment or disclosure to be included in the financial statements. Should such an event occur, we will draw it to your attention immediately.

10. Related party transactions

10.1. We confirm that we have disclosed to you the identity of the charity's related parties, and all related party relationships and transactions relevant to the charity, that we are aware of.

10.2. There has been full disclosure in the financial statements of the identity of related parties (including where applicable, the controlling party of the charity), and balances and transactions with related parties have been appropriately accounted for.

11. Going concern and future plans

11.1. Having considered our expectations and intentions, and the availability of working capital, for at least one year from the date of approval of the financial statements, we confirm that in our opinion, the charity is a going concern.

11.2. We have no plans or intentions that may materially affect the carrying value, fair value (where applicable) or the classification of assets and liabilities in the financial statements. Should such an event occur, we will bring it immediately to your attention.

11.3. We confirm that the disclosures in accounting policies are an accurate reflection of our consideration that the financial statements should be drawn up on a going concern basis

12. Other parties

12.1. We understand that unless otherwise agreed, you do not accept any liability to any third party using these financial statements.

We confirm to the best of our knowledge and belief that the above representations are made on the basis of adequate enquiries of management and staff with relevant knowledge and experience, and where appropriate, of inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make the above representations to you.

Tien Kuei (Jul 24, 2024 07:26 ADT)

.....Trustee 24/07/2024 .....Date

Signed on behalf of the board of trustees.

Power To Live Foundation
Adjusting Journals
31 January 2024
Produced on 24 July 2024 at 10:01 AM

ID	External Code	Nominal Code	Nominal Description	Source Ref	Description	Profit/Loss		Balance Sheet		Profit Reconciliation
						Debit	Credit	Debit	Credit	
			Results per draft accounts							22,302.20
185	<Multi>	8085	Accruals	AJ 5	Reclassification of accruals-Deferred income re 2023			4,850.00		0.00
186	<Multi>	1006	UF Deferred income	AJ 5	Reclassification of accruals-Deferred income re 2023		4,850.00			4,850.00
187		1920	UF Depreciation	AJ 1	Depreciation charge for the year - Computer software	1,096.00				(1,096.00)
188	0031	6360	IT equipment accumulated depreciation brought forward	AJ 1	Depreciation charge for the year - Computer software				846.00	0.00
189		6111	Other intangibles 1 amortisation charge for period	AJ 1	Depreciation charge for the year - Website				250.00	0.00
190		1909	UF Computer and website costs	AJ 4	Reclassification of marketing costs	175.50				(175.50)
191	0060	6100	Other intangibles 1 cost brought forward	AJ 4	Reclassification of marketing costs				175.50	0.00
192	<Multi>	1907	UF Rent	AJ 2	Reversal of 2023 prepayment	496.00				(496.00)
193		1909	UF Computer and website costs	AJ 2	Reversal of 2023 prepayment	1,344.70				(1,344.70)
194	<Multi>	7350	Prepayments	AJ 2	Reversal of 2023 prepayment				1,840.70	0.00
195	7902	1906	UF Accountancy fees	AJ 3	Accountancy fes 2024	1,800.00				(1,800.00)
196	<Multi>	8085	Accruals	AJ 3	Accountancy fes 2024				1,800.00	0.00
	Results per financial statement									22,240.00

Tien Kuei (Jul 24, 2024 07:26 ADT)

24/07/2024

Tien Kuei

POWER TO LIVE FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF POWER TO LIVE FOUNDATION

I report to the trustees on my examination of the financial statements of Power To Live Foundation (the charity) for

the year ended 31 January 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the

preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006

Act).

Having satisfied myself that the financial statements of the charity 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 the charity’s

financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my

examination I have followed all the applicable 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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.

Morgan Berkeley Limited

Westgate Chambers

8a Elm Park Road

Pinner

HA5 3LA

Middlesex

Dated: 24 July 2024

POWER TO LIVE FOUNDATION

England & Wales - Charity number 1181997

Accounts

Power to Live Foundation Trustees' Report of Activities for year ended 30th April 2023 and Financial Statements for the year ended 31 January 2023.

Charity registration number: 118199

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Administrative Information

Charity Name:	Power to Live Foundation
Charity registration number:	1181997
Operational address:	Westgate Chambers, 8a Elm Park Road, Pinner, HA5 3LA

Trustees

Ms Tien Kuei
Mr George Panayiotou
Ms Olivia Gray

Management Committee

Ms Tien Kuei	CEO
Kelsey Wiemer	Chief Operations Officer
Benjamin Harrison	Head of Fundraising Strategy and Campaign
Michael Tang	Finance Officer
Jacqueline Thorne	Operations Manager
Frances Heaume	Marketing and Social Media Manager

Bankers

Charities Aid Foundation Bank 25 Kings Hill Avenue, Kings Hill Kent ME19, 4JQ

Accountant

Morgan Berkley, Westgate Chambers, 8a Elm Park Road, Pinner, HA5 3LA

Purpose and Aims

Our charity's purpose as set out in the objectives of the Foundation's Constitution is to benefit the public in the UK by:

1. Providing evidence-based behavioural treatments to clients with no or low income in socially deprived communities.
2. Supporting the advancement of evidence-based behavioural treatment by (but not limited to) training psychotherapists in these approaches, in order to provide subsidised treatment to the population group stated in object 1.

The aim of our charity is to provide relief from mental distress and social isolation for people with psycho-social difficulties, and ensure that they are integrated into their communities, and feel valued and respected.

What Needs Are We Addressing?

According to the British Medical Association: "mental health services in England received a record 4.6 million referrals during 2022 (up 22% from 2019), with the number of people in contact with mental health services steadily rising. The highest number of referrals comes from areas of high deprivation. Sadly the demand for mental health services is outpacing the government resources afforded to them. The latest estimates put the waiting list at 1.4 million people (2021)."[1]

This is where charities like Power to Live become so important as we continue to bridge a part of this gap by offering faster access to psychological support as well as social connection groups, thus fostering and nurturing the Power to Live within the adults of today.

This year we faced a challenge with increased demand for in-person therapy as people start to value more face to face contact. We have started to rent a specialist therapy room one day a week to cater to this demand but this is not a sustainable solution, since we are only able to meet 10% of the demand for in-person sessions, and the cost of room rental accounts for the second largest expense for the charity. Going forward, we need to solve our issue with premises so we can provide in-person treatments that are affordable to the many and cost efficient for the charity.

Our Unique Approach

Growing evidence shows the efficacy of third-wave CBT approaches such as Acceptance and Commitment therapy (ACT), process-based psychotherapies, and neuro-behavioural interventions in treating anxiety, depression, and complex trauma. Although IAPT services provide first-wave CBT treatment, NHS mental health trusts are yet to catch up with the evolving field, specifically the third and fourth waves, which adopt primarily behavioural approaches that focus on changing behaviours rather than change how you think. Apart from the NHS IAPT services, not many services offer robust, cost-effective behavioural therapy. Private services for CBT and behavioural approaches are expensive to self-fund and are therefore not an option for low-income groups.

[1] Source: https://www.bma.org.uk/advice-and-support/nhs-delivery-and-workforce/pressures/mental-health-pressures-data-analysis#:~:text=Mental%20health%20services%20in%20England,mental%20health%20services%20steadily%20rising.

What Needs Are We Addressing?

Donations:

We applied for and received £10,000 donations for the first time from Laurence Modiano Charitable Trust.

Collaborations:

We started a collaboration with the Department of Environment, Food and Rural Affairs (DEFRA) to receive referrals to treat care-experienced young adults currently working with DEFRA. We already have a collaboration with Drive Forward Foundation to receive referrals for the care-experienced young adults they work with. This client group has complex attachment trauma and needs, so this means we expanded our paid senior therapist team, who are all qualified CBT therapists to train in trauma informed treatments.

Accreditation Programme for Psychological Therapies Services (APPTS):

APPTS is a psychological therapies services development programme developed with the aim of improving quality and highlighting achievements, spearheaded by the Royal College of Psychiatrists and British Psychological Society. Power to Live applied to enter their rigorous accreditation process in March 2023, which involves submitting and presenting evidence to the APPTS peer reviewers to demonstrate how they are meeting each standard. Service users and therapists were also interviewed by the APPTS team to gain additional evidence and perspectives. At the end of April, we received preliminary feedback from the review committee indicating we met 72% of the required standards. To gain accreditation, we must demonstrate that we meet 100% of the standards. We are able to submit additional evidence and the final decision will be made at the end of May.

Significantly, we met 100% of the standards that fell under the category: "Is it caring?" We are very proud of this feedback from our therapists and service users as caring is central to our mission and ethos as a charity.

What Needs Are We Addressing?

APPT Reviewers' Report

"Service users spoken to during the review had many positive experiences to share while seeking care. Service users felt that the care provided at the service was the best they have received thus far when compared to other services. Several stated that the experience while seeking care was "life- changing". Service users have also stated that the communication with members of staff was very good. They felt that they were granted accessible points of contact. Service users stated that the administration team continuously reached out to ensure that they were happy with the care received after each session and that they were always told when to expect to hear back from therapists between sessions.

Staff members spoken to on the day of the peer review have stated that they feel supported by the service. Therapists shared that their wellbeing was prioritised, with some detailing how management keeps a close eye if their caseload gets too high. Therapists feel no added pressure to increase caseload. They also stated that management was very accessible and support was always offered if needed. Overall, a positive organisational culture across the service is evident."

Our Impact 2023

	End of April 2022	End of April 2023
Number of Clients assessed	**90**	**125**
Therapist Training	**ONE** 8-weeks behavioural therapy training in Oct 2022	**TWO** 8-weeks behavioural therapy training in Oct 2022 and April 2023
	TEN placement therapists trained	**24** placement therapist trained
Waiting time	**Data not collected**	**6 weeks**
Therapy Capacity	**40** clients a week (minimum[2]) can receive treatment	**96** clients a week (minimum) can receive treatment
Total no of sessions	**Data not collected**	**1608**
Senior Therapist Team	**SIX** therapists from our previous placement volunteers were selected to join our senior therapist team. These therapists are now qualified and are paid by the session to see complex clients.	**EIGHT** senior therapists - **TWO** more qualified therapists were selected to join our senior team.
Supervision	**ONE supervisor** to cover the whole team	**THREE Supervisors** covering the whole team
Social Connection Group Building a connected community.	**Data not collected**	**Social connection group** started in February 2023, holding **THREE meetings a month**. This group is promoted on meetup.com to be open to all and also promoted to clients that have completed treatment with us so they can continue to be supported within the P2L community.
Team Expansion	**Marketing and social Media manager** works with us ad-hoc to improve our social media presence.	**Chief Operations Officer and Finance Officer** appointed as paid roles. **Head of Fund-raising and strategies** (pro-bono role) was appointed to drive our fund-raising efforts.

[2] Each therapist has to take on a minimum case-load of 4 clients - but can see more if they have the capacity.

Who are our therapists?

Our therapists are recruited from various Masters level Psychotherapy and psychology courses from Universities based in London. They are interviewed then selected to join our 8-weeks training course.

Placement volunteer Therapist requirements

Our placement therapists are required to attend and pass an 8-weeks training course in behavioural treatments. Those assessed to be competent in this approach are allowed to proceed to clinical work, i.e. seeing clients. They are required to attend weekly group supervision and monthly individual supervisions to improve their skills as well as maintain treatment quality.

Building a supportive community of therapists

Power to Live (P2L) provides therapists with weekly team supervision and quarterly socials to create a caring, learning community and to prevent isolation and burn out. This structure for therapists serves to retain both voluntary and employed therapists by enhancing their sense of belonging. P2L wants to nurture therapists with leadership potential and those that have completed their post-graduate degree are brought into the charity as paid senior therapists that can provide complex treatment and supervision to our expanding group of volunteers.

Training and Supervision

Our training and supervision team is made up of certified experts with advanced degrees. We also offer a range of external skills training with other certified experts. This year we opened up training in Functional Analytic Psychotherapy levels one and two and Acceptance and Commitment therapy to our therapist team. From May 2023 to April 2024 we have schema therapy training and supervision training lined up, and three members of the senior therapist team will be attending the Association of contextual behavioural psychotherapy world conference in July 2023, with the intention of sharing their learnings from the conference with the rest of the team.

What is the client's journey?

Care Pathway



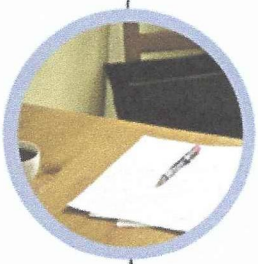
1 Book a free assessment online

The first step requires booking an assessment online by completing a registration form on our website www.powertolive.uk. After completing the registration form, a clinician will contact you within a week to arrange a 45-minute online assessment.



2 Assessment

A senior clinician will contact you by email to arrange a 45-minute assessment at your convenience. The assessment aims to gather key information so the best support can be determined based on your needs and our resources.



3 Assessment review and decision

The information obtained during assessment is reviewed and a decision is made regarding acceptance for therapy. Please note due to the experience level of trainee therapists and limited resources, we do have strict exclusion criteria which can be found on our website. If we are unable to accept your referral, you will be notified via phone call and in writing. You are welcome to refer again in the future.



4 Allocation or signposting

If accepted for treatment, you will be notified by email and a therapist allocated as soon as possible based on our current wait times. You are welcome to email your assessment therapist for updates on wait time and therapist allocation.

What is the client's journey?

Inclusion Criteria

It is important to have a robust triage process in place to assess for inclusion/exclusion criteria. We are aware that our volunteer therapists cannot cater to complex needs, and those in the exclusion criteria require multidisciplinary medical care that we cannot provide. This system is necessary to safeguard clients and our therapists.

Inclusion	Exclusion if one or more of these conditions.
• Anxiety • Depression • Life stress • Relationship issues • Trauma / PTSD	• Active addiction • Psychosis • Actively suicidal • Diagnosed Personality dIsorder • Active Eating Disorder

Who used and benefited from our service?

P2L has been able to provide free and minimum-cost therapy to 70% of clients referred to our service over the past year. 63% belonged to the no income to lower income category as they either were not in paid employment or were receiving benefits or within the low-income category (see figure 3). A total of 82% of our clients have regularly attended therapy, showing a high retention rate regardless of varying ages and income levels.

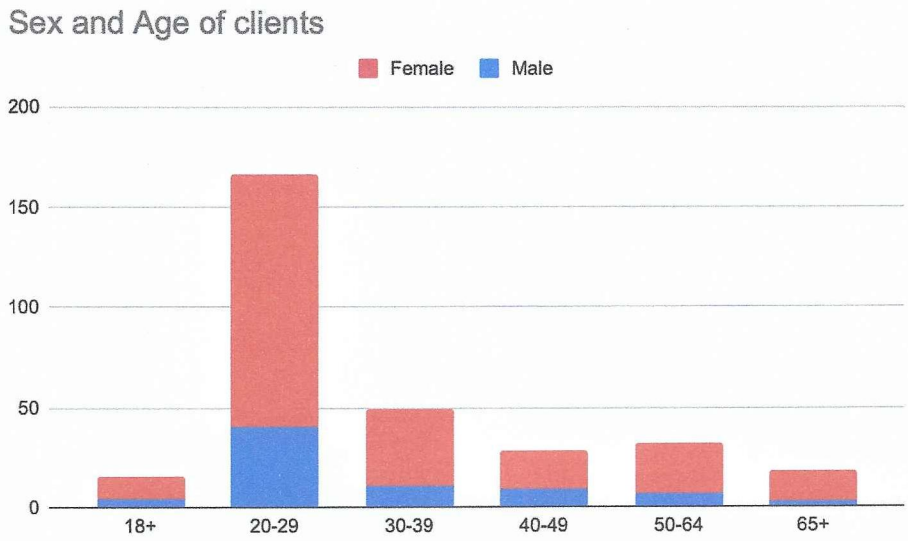


Figure 1 - Sex and Age of Clients

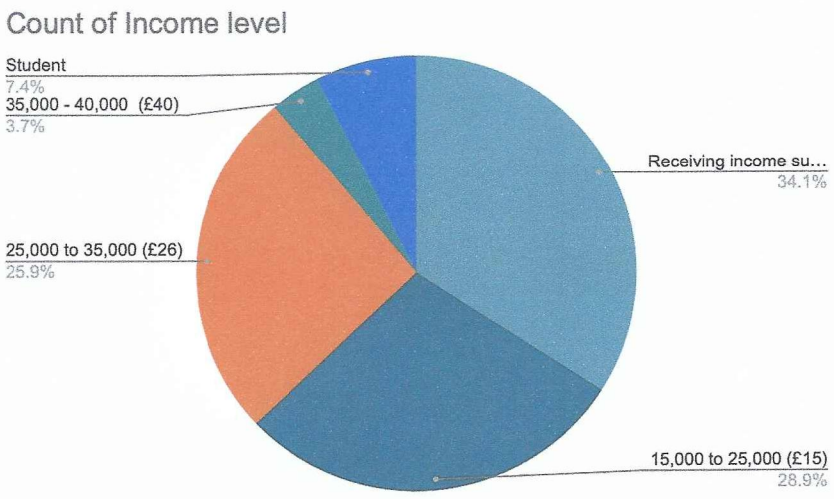


Figure 2: Client population split by income level

Who used and benefited from our service?

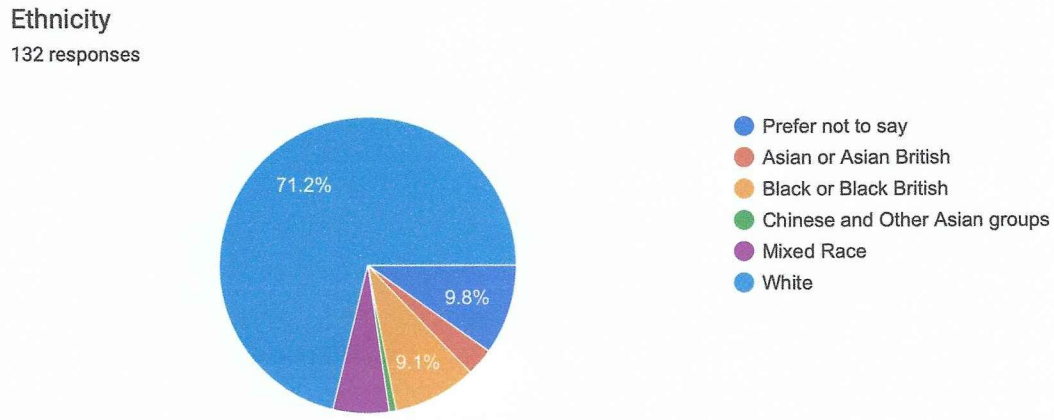


Figure 3: Client grouped by Ethnicity

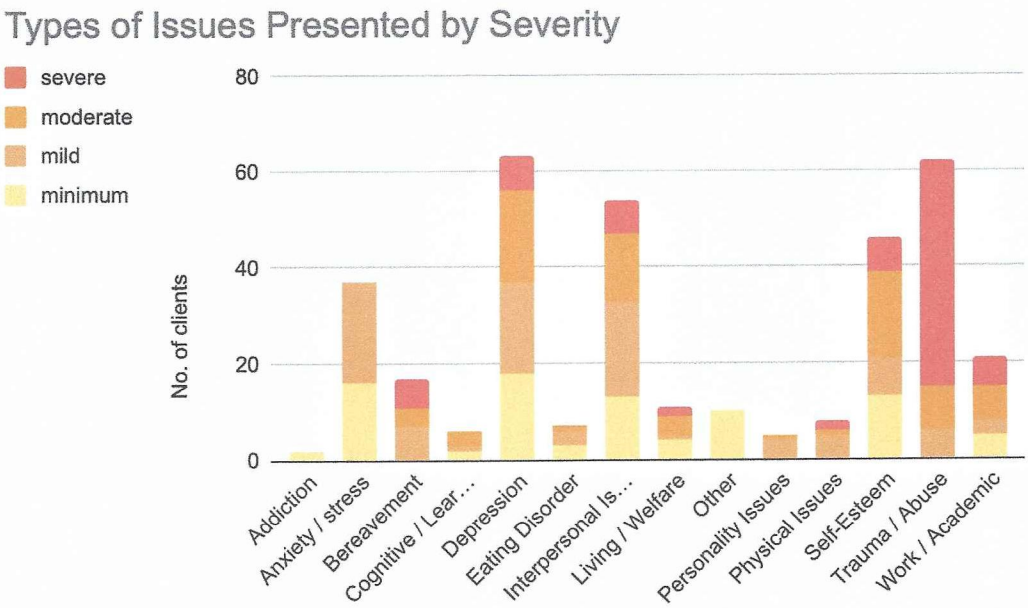


Figure 4: Type of issues presented by client

Our data showed that the most common issues experienced by our client population consisted of complex childhood trauma, which has continued to deteriorate their mental (and sometimes physical) well-being in their adult lives, often comorbid with anxiety, depression, low self-esteem and interpersonal issues.

How Do Our Activities Deliver Public Benefit?

Our vision at Power to Live is to facilitate an inclusive environment that highlights the importance of mental health and wellbeing in paving the way to a more fulfilling and sustainable life.

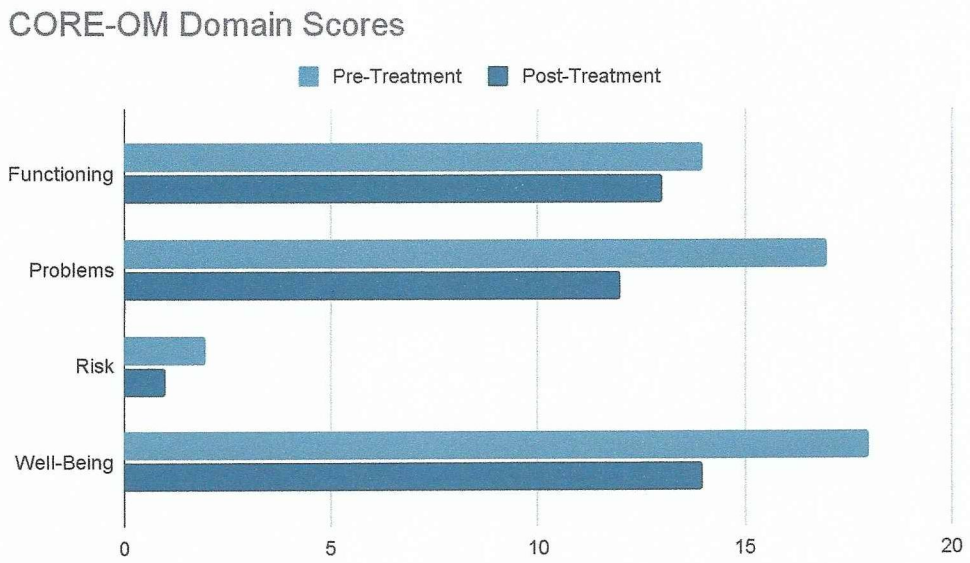
Power to Live operates on a sliding-scale income-based approach to provide low-cost, easily accessible therapy. Due to the geographic benefits of virtual platforms to reach clients, P2L has adopted a hybrid model of delivering telehealth and in-person treatments. Telehealth therapy allows us to transcend barriers of distance and geographical location and facilitates our mission to reach people across the UK.

After completing the treatment, we send our clients a feedback form. So far the return rate of the feedback form is not high when it is sent by email after completion, so this year we intend to tighten the process by getting the client to complete the feedback form at the end of their last session.

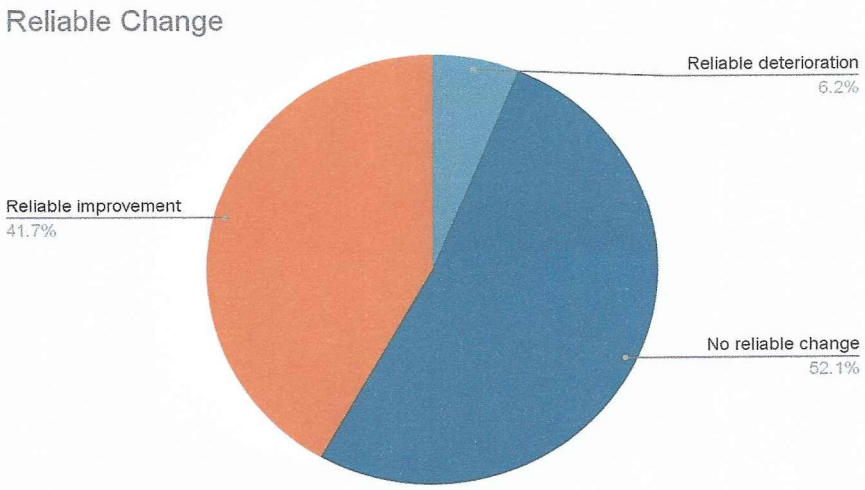
Samples of Client Feedbacks
C was a brilliant therapist and I felt like I got so much out of my sessions with her. She's extremely empathetic and kind and made me feel very supported so that I could be honest in my sessions. I was very lucky to have her as my therapist and feel super grateful for the experience of working with her.
Honestly, ever since our very first call I had a good feeling about my therapist. Her approach really resonates with me personally. She has certainly helped me to navigate many different thoughts and feelings from my work life and personal life. I learnt a lot about Cognitive Behaviour Therapy through her. Sanchita both holds space for me to fully express myself and chimes in with useful grounding techniques, wisdom and encouragement. I'd definitely recommend power to live to anyone looking for a friendly therapist. I had been through a couple before finding her and it was so worth the wait.
Great connection…I always look forward to my sessions. Thanks for the support. Thanks for all you do. You have been amazing and you are all such a great team. I can't thank you enough
I feel like I'm starting to slowly change as a person. Overall, therapy gave me an opportunity to get a different point of view, away from family and friends. Therapy is a type of self-care, because talking about how I feel has helped me become more honest and confident.
Therapist spoke very clearly, engaged in eye contact and observed my non-verbal body language throughout. Disclosures made her feel like a real person. Hero behaviour.

How Do Our Activities Deliver Public Benefit?

Therapeutic Outcome



Average pre and post treatment CORE-OM psychometric score for each measured domain for clients treated from 1 May 2022 - 30 April 2023.



41.7% of clients from 1 May 2022 - 30 April 2023 demonstrated reliable improvement in their CORE psychometric scores out of 246 clients with full clinical data entered.

How Do Our Activities Deliver Public Benefit?

Challenges to address for next year:

1. Increased demand for in-person treatment means we are under pressure to find treatment space that balances with our budget.

2. Social connection group: Our next stage within these 5 years is to create a community of people who watch out for each other. We want to continue to push our social connection group and start hosting in-person events. We want to train regular participants to be Group Leaders.

3. We want to encourage our clients post-treatment to be a part of these connection groups so they are not left isolated after therapy. The aim is to create a safe space that validates, normalises, and makes room for similar and varied experiences of members. Monitoring and Evaluation Process

4. We found that we have 212 clients with insufficient data quality in our CORE database. This accounts for 46% of our clients which is far too high. As an organisation we still need to work on training our therapists to improve data entry.

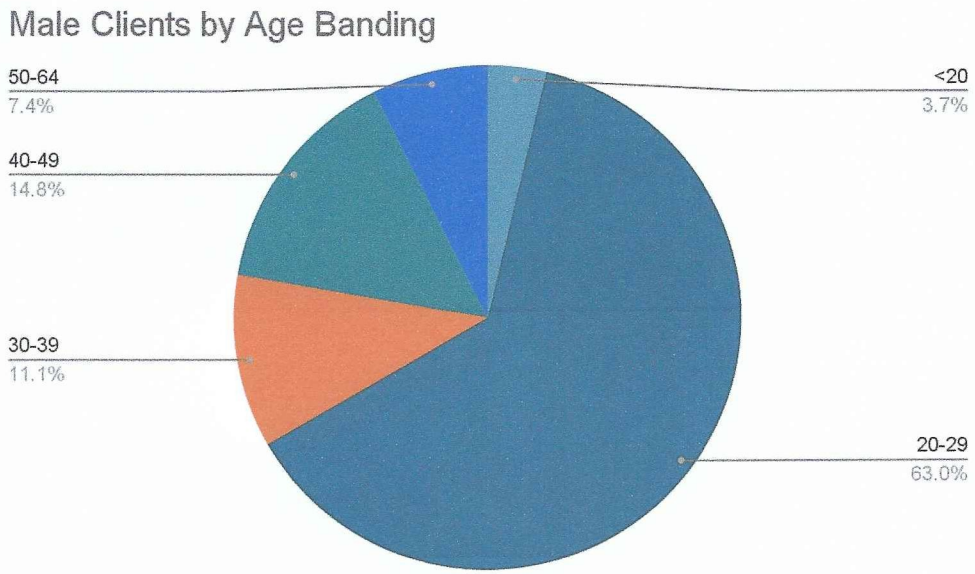
5. Specialised psychometrics need to be introduced so we can more accurately measure the behavioural changes that third-wave treatment targets.

6. Bringing in teaching experts in third-wave treatments and diversity to broaden the range of training for our therapists so they can deliver the best treatment possible.

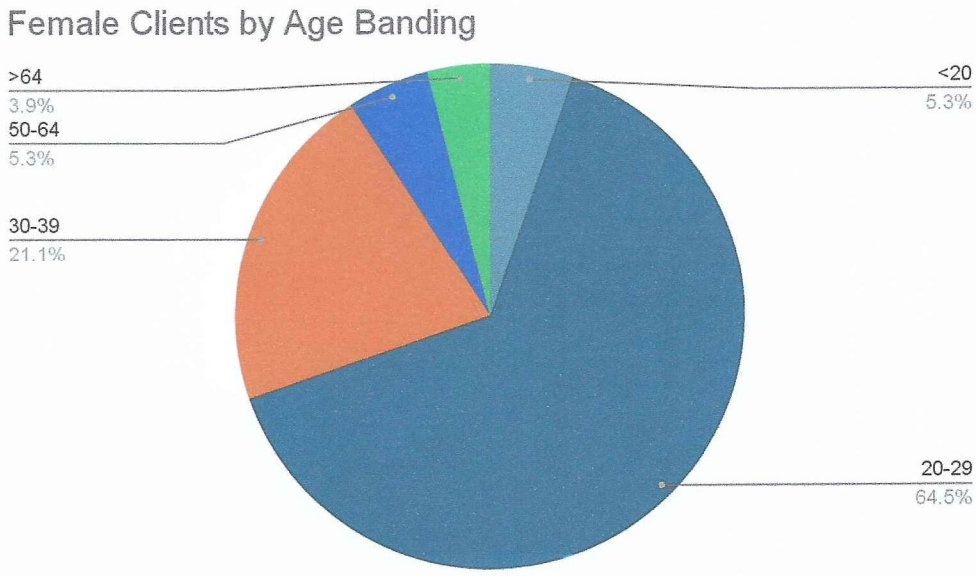
7. Create a specialist trauma treatment team to look after clients with attachment trauma.

Appendix I:

Clients by Gender and Age Banding



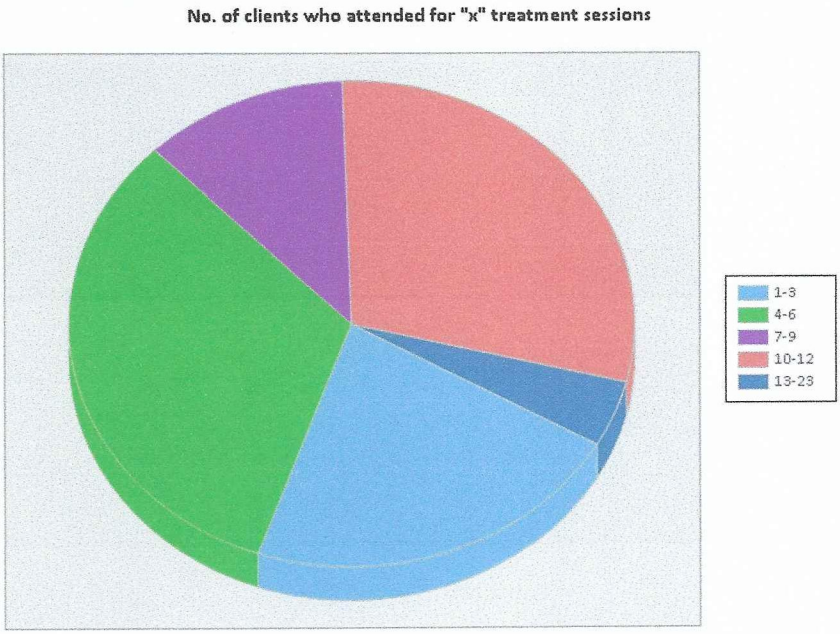
Pie chart showing male client population by age from 01/05/22 - 30/04/23

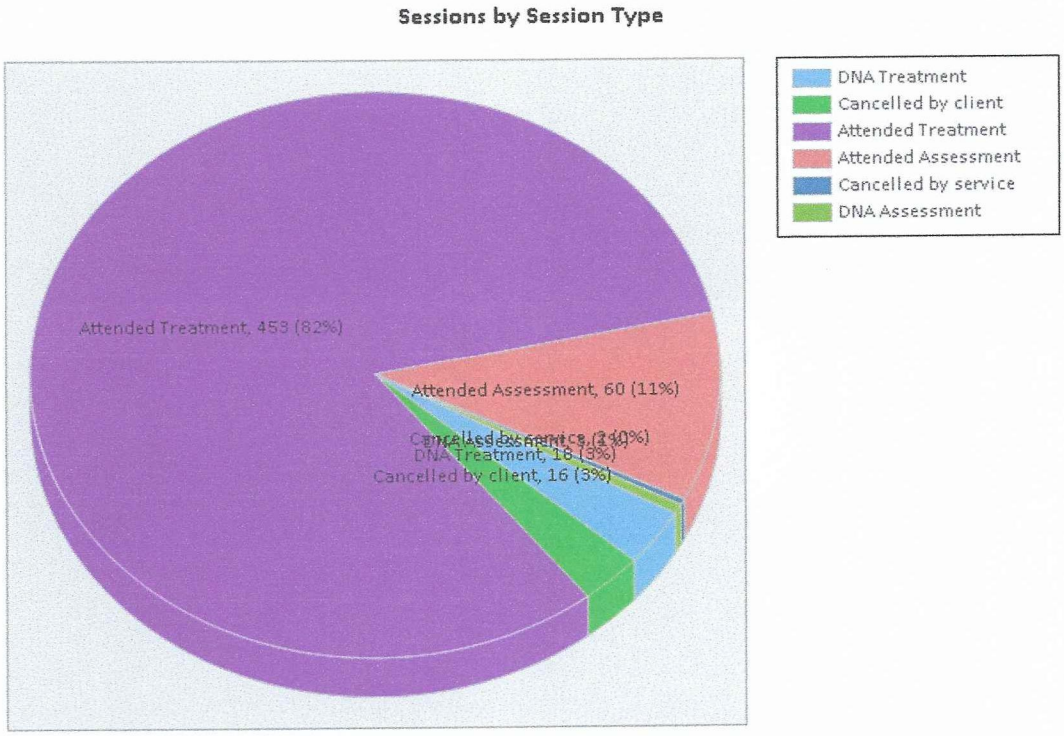


Pie chart showing female client population by age from 01/05/22 - 30/04/23

Appendix I:

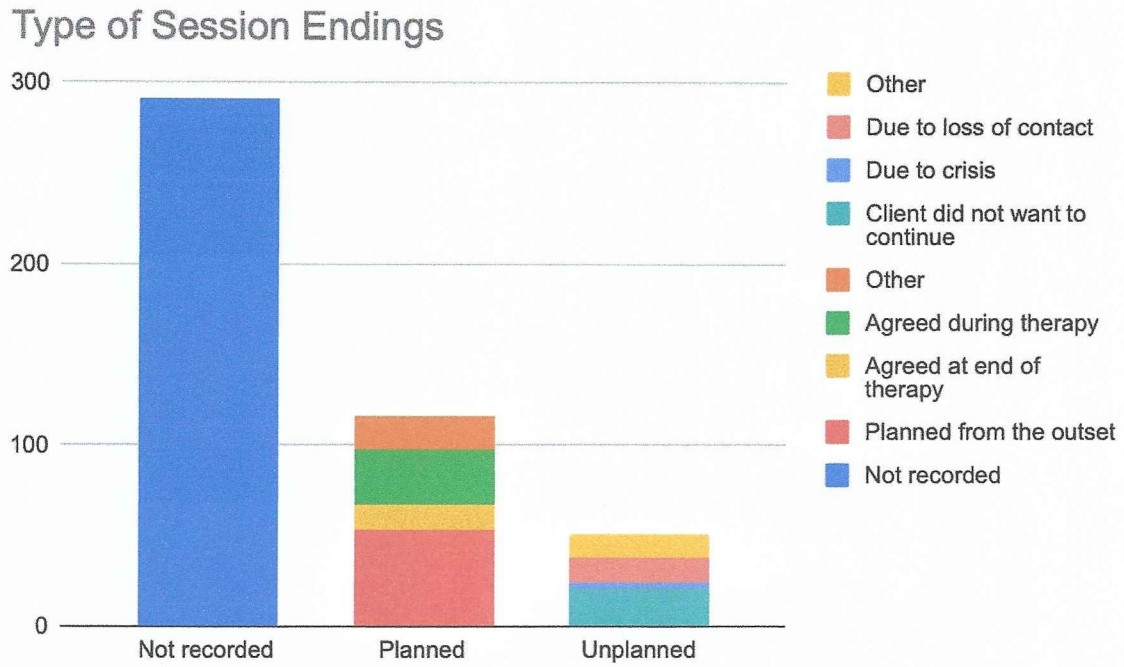
Session Attendance





Appendix I:

Type of Session ending



Charity Registration No. 1181997

POWER TO LIVE FOUNDATION

TRUSTEES' REPORT AND EXAMINED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2023

POWER TO LIVE FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Tien Kuei George Panayiotou Olivia Gray	 (Appointed 3 January 2023)
Charity number	1181997	
Registered address	Westgate Chambers 8a Elm Park Road Pinner Middlesex HA5 3LA	
Independent examiner	Morgan Berkeley Limited Westgate Chambers 8a Elm Park Road Pinner Middlesex HA5 3LA	

POWER TO LIVE FOUNDATION

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POWER TO LIVE FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JANUARY 2023

The trustees present their annual report and financial statements for the year ended 31 January 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity was set up for such purpose that are charitable according to the law of England and Wales for the benefit of the public, in particular but, not exclusively for the purposes of advancement of health for public benefit.

Public benefit statement

In setting the charity's objectives, the trustees have paid due regard to Public Benefit guidance published by the Charity Commission.

Achievements and performance

Summary of policies adopted to achieve the main aim:

The charity received funding from income arising from donations for the year under review.

During the year the charity did not expend any resources for charitable purposes as it was still in its early stages of establishing itself.

Financial review

Financial results

The detailed results are shown on page 4.

The present level of funding is adequate to support the continuation of the provision of the charity's objectives, and the trustees consider the financial position to be satisfactory.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Legal and administrative information

The charity was incorporated on 12th February 2019 as a Charitable Incorporated Organisation (CIO) and is governed by its constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

Tien Kuei	
Dr Ross George White	(Resigned 3 January 2023)
George Panayiotou	
Olivia Gray	(Appointed 3 January 2023)

The Charity's Trustees are appointed in accordance with its constitution.
The Board has the power to appoint additional trustees as it considers fit to do so.

Statement of trustees' responsibilities

The trustees 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).

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 of the charity for that year.

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 judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 sufficient 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, 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.

The trustees' report was approved by the Board of Trustees.

Tien kuei (Aug 11, 2023 18:54 GMT+2)

Tien Kuei
Trustee
Dated: 11/8/23

POWER TO LIVE FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF POWER TO LIVE FOUNDATION

I report to the trustees on my examination of the financial statements of Power To Live Foundation (the charity) for the year ended 31 January 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements to be reached.

Morgan Berkeley Ltd

Morgan Berkeley Ltd (Aug 11, 2023 18:48 GMT+1)

Morgan Berkeley Limited

Westgate Chambers
8a Elm Park Road
Pinner
HA5 3LA
Middlesex

Dated: 11 August 2023

POWER TO LIVE FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	3	13,250	14,264
Charitable activities	4	33,287	-
Other trading activities	5	392	-
Total income		46,929	14,264
Expenditure on:			
Raising funds	6	269	126
Charitable activities		22,619	610
Other expenses	9	20,316	2,876
Total resources expended		43,204	3,612
Net movement in funds		3,725	10,652
Fund balances at 1 February 2022		17,770	7,118
Fund balances at 31 January 2023		21,495	17,770

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

POWER TO LIVE FOUNDATION

BALANCE SHEET

AS AT 31 JANUARY 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Intangible assets	**11**		250		500
Tangible assets	**12**		846		1,692
			1,096		2,192
Current assets					
Debtors	**13**	7,927		-	
Cash at bank and in hand		24,872		17,018	
		32,799		17,018	
Creditors: amounts falling due within one year	**14**	(12,400)		(1,440)	
Net current assets			20,399		15,578
Total assets less current liabilities			21,495		17,770
Income funds					
Unrestricted funds			21,495		17,770
			21,495		17,770

The financial statements were approved by the Trustees on 11/8/23

Tien Kuei (Aug 11, 2023 18:54 GMT+2)

Tien Kuei

Trustee

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

There are no material uncertainties about the charity's ability to continue.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1 Accounting policies **(Continued)**

1.5 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website costs	25% per annum

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer software	25% per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

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

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	13,250	14,264

4 Charitable activities

	2023	2022
	£	£
Income from therapy	14,214	-
Drive Forward Foundation	14,190	-
Income from training course	4,883	-
	33,287	-

5 Other trading activities

	Unrestricted funds	Total
	2023	2022
	£	£
Non-charitable trading activities	371	-
Bank interest receivable	21	-
Other trading activities	392	-

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising and publicity		
Other fundraising costs	269	126
	269	126

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	2	-

The charity has 2 employees and 3 trustees during the year.

There were no employees whose annual remuneration was more than £60,000.

9 Other expenses

	Unrestricted funds 2023	Unrestricted funds 2022
Staff training and related costs	3,924	-
Marketing and advertising	605	-
Insurance	193	-
Telephone	581	505
Accountancy fees	3,000	540
Rent	1,921	626
Bank charges	241	109
Computer and website costs	1,958	1,096
Legal and professional	1,740	
Salaries, employer's NIC and pension	5,057	
Depreciation	1,096	
	20,316	2,876

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Intangible fixed assets

	Website costs £
Cost	
At 1 February 2022 and 31 January 2023	1,000
Amortisation and impairment	
At 1 February 2022	500
Amortisation charged for the year	250
At 31 January 2023	750
Carrying amount	
At 31 January 2023	250
At 31 January 2022	500

12 Tangible fixed assets

	Computer software £
Cost	
At 1 February 2022	3,384
At 31 January 2023	3,384
Depreciation and impairment	
At 1 February 2022	1,692
Depreciation charged in the year	846
At 31 January 2023	2,538
Carrying amount	
At 31 January 2023	846
At 31 January 2022	1,692

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	6,086	-
Prepayments and accrued income	1,841	-
	7,927	-

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	5,750	-
Accruals and deferred income	6,650	1,440
	12,400	1,440

15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

POWER TO LIVE FOUNDATION

England & Wales - Charity number 1181997

Accounts

Powe to Live Foundation Annual Report 2022

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Legal and administrative information

The Management Committee presents its annual report and financial statements for the year ended 31 March 2022.

Administrative Information

Charity Name:	Power to Live Foundation
Charity registration number:	1181997
Operational address:	Winkfield Centre, 33 Winkfield Road, London N22

Trustees

Ms Tien Kuei
Mr George Panayiotou
Dr Ross White

Senior Management Team

Ms Tien Kuei	Chief Executive
Jacqueline Thorne	Operations Manager
Kelsey Wiemer	Head of Strategy and Campaign
Sanchita Sharan	Head of Client Care
James Cameron	Head of Therapist Management

Bankers

Charities Aid Foundation Bank 25 Kings Hill Avenue, Kings Hill Kent ME19, 4JQ

Accountant

Morgan Berkley, Westgate Chambers, 8a Elm Park Road, Pinner, HA5 3LA

Activity report: What current needs are we addressing?

There has been a steady rise in mental health issues in recent years. According to a national survey from 2020 on adult mental health in England, 1 in 6 adults were estimated to experience a 'common mental disorder' such as anxiety or depression in any given week. Over two million adults and over half a million children accessed the NHS mental health, learning disability and autism service pre-pandemic, in the years 2018/19. This highlights the immense need within our society to prioritise mental health and cater to the mental health needs of the many—a need that can no longer be ignored.

The state of England's average mental well-being was already in a state of decline pre-pandemic. Once COVID-19 hit in full force, however, this already enormous figure grew exponentially. This makes sense, as people struggle more when they feel stuck with the anxiety of an unknown threat, isolated and out of control. Statistics from July 2020 onwards echo this significant increase in adult mental health problems across demographics, but more specifically in young people, women, people with no work, and people with low income.

It doesn't end there, however. The number of adults seeking prescriptions for antidepressants skyrocketed during the pandemic, but despite this, the number of people seeking support from adult mental health services in England substantially decreased in comparison to the previous year. There may be several reasons for this, but one of the major ones was poor availability and accessibility to mental health support. This is where the true nature of the mental health crisis comes to light. For example, waiting times for NHS psychological therapy (IAPT) services are generally from 14 to 180 days in different parts of England, and this remained more or less the same during the pandemic. This means, there were more people in need of immediate support, but limited organisations to support them.

This is where charities like Power to Live become so important in bridging the gap. During lockdown, Power to Live was quick to adapt and switched to telehealth over the phone and virtual platforms. Through this, we were able to extend our reach beyond the local community of Woodgreen, where we are physically based, to across London and parts of England. This report aims to discuss how Power to Live continues to bridge this gap and increase our reach through a hybrid model of delivery, thus fostering and nurturing the Power to Live within the adults of today.

Our unique approach

Growing evidence shows the efficacy of behavioural approaches such as Acceptance and Commitment therapy (ACT), process-based psychotherapies, and neuro-behavioural interventions in treating anxiety, depression, and complex trauma. Although IAPT services provide first-wave CBT treatment, NHS mental health trusts are yet to catch up with the evolving field, specifically the third and fourth waves, which adopt primarily behavioural approaches. Apart from the NHS IAPT services, not many services offer robust, cost-effective behavioural therapy. Private services for CBT and behavioural approaches are expensive to self-fund and are therefore not an option for low-income groups.

Our Aims and Objectives

Purpose and Aims

Our charity's purpose as set out in the objectives of the Foundation's Constitution is to benefit the public in the UK by:

1. Providing evidence-based behavioural treatments to clients with no or low income in socially deprived communities.

2. Supporting the advancement of evidence-based behavioural treatment by (but not limited to) training psychotherapists in these approaches, in order to provide subsidised treatment to the population group stated in object 1.

The aim of our charity is to provide relief from mental distress and social isolation for people with psycho-social difficulties, and ensure that they are integrated into their communities, and feel valued and respected.

Ensuring our work delivers our aims

We review our aims, objectives, and activities each year. This annual report looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to groups of people we aim to support. The review also helps us ensure our aim, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our

future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

Our main objective for the year was training volunteer therapists to effectively deliver behavioural therapies so treatment can be delivered to clients with mental health needs. The strategies we used to meet these objectives included:

- Training: In October 2021 we held our third 8-weeks behavioural therapy training to volunteer therapists. Nine volunteer therapists passed the course to go on to join an existing team of Six volunteer therapists. Four have left upon completing their placement year, so we currently have 12 volunteer therapists. We aim to double our volunteer intake this year by expanding our network for intake through multiple avenues.
- Streamlining our administration – We subscribed to a client management system linking into payments and accounting systems, and our new website will incorporate an online booking and payment system leading to a more cost and time efficient system to manage our growing client list.
- We conducted a safeguarding risk assessment to improve our safeguarding procedures.
- We began a collaboration with Drive Forward Foundation, who are funding therapy for young adult care-leavers to support their entry into the workplace, which also increased our charitable income.
- Improving our service to work towards applying for the Accreditation programme for Psychological Therapy Services.
- We aim to increase our client load with increased volunteer capacities.

Who are our therapists?

Our therapists over the last three years have been recruited from the MSc CBT course at Goldsmiths College, University of London. This year we have a total of 16 therapists volunteering with us. Nine were recruited as this year's volunteer cohort and the rest are volunteering with us for another year.

We have chosen three volunteers to join our leadership team. They have proven their therapeutic knowledge and ability, and shown exceptional enthusiasm by giving time towards

the development of the charity. We now have a lead for Therapist management, Client Care, and Fund-raising and campaigns.

From September 2022 we will expand our volunteer therapist recruitment to other universities with postgraduate Counselling Psychology and CBT courses, with the aim of taking on up to 20 more volunteer therapists for the training course.

Volunteer requirements

Our volunteers are required to attend and pass an 8-weeks training course in behavioural treatments. Those assessed to be competent in this approach are allowed to proceed to clinical work, i.e. seeing clients. They are required to attend weekly group supervision and monthly individual supervisions to improve their skills as well as maintain treatment quality.
This year we will be starting a membership process for our new volunteers whereby they pay a monthly fee of £25 to subscribe to the training course, subsequent supervisions, and therapist socials. This will be an additional income stream for the charity since our training and supervision have offered great value to our volunteers (see volunteer feedback summary).

Building a supportive community of therapists

Power to Live (P2L) provides therapists with weekly team supervision and quarterly socials to create a learning community for professional development and to prevent isolation and burn out. This structure for therapists serves to retain both voluntary and employed therapists by enhancing their sense of belonging.
P2L wants to nurture therapists with leadership potential and those that have completed their post-graduate degree are brought into the charity as paid senior therapists that can provide supervision to our expanding group of volunteers.

Therapist feedback

Therapist feedback addressed the following areas (as demonstrated in Figure 1):

> **Training, learning opportunities, and resources-** Training-specific feedback mentioned the need for a more streamlined training program that has a slower pace and allows for more exposure to practical use of skills through video recordings and roleplays, as well as more workshops and training opportunities beyond the initial training. Trainees found the training to be “very supportive with new skills and modality being taught. It was much more than any other placement has offered.”

Supervision- Trainees mentioned finding supervision adequate, with lower scores attributed to bigger group sizes, as larger groups may not always facilitate an effective supervision environment. Suggestions were made to break bigger groups up into smaller groups. Higher scores were attributed to greater support and encouragement within supervision.

Organisation and expectations- Therapists expressed feeling a sense of community, warmth, and support from the management: “It's a supportive community. It's more of a team than a workplace!” which was attributed to higher scores. Lower scores were attributed to a mismatch of expectations, wherein trainees sometimes felt demotivated when they believed they did not meet the high expectations set by the supervisor.

Online tools and platforms- Therapists found online tools useful “as it is now widely used in other organisations” but mentioned a need for “more stream-lined procedures so it isn't as time-consuming and cumbersome”. Some had specific technical issues with the equipment they were using, and others suggested “a practical workshop where we could have practised using the resource with more experienced users to troubleshoot on the spot and learn on mass.” Despite this, therapists have praised the “organisation and simplicity. Especially with risk and safeguarding, [they] feel more secure.”

We continue to collaborate with our therapists to gain a better understanding of their expectations for the organisation and how we can meet their needs so we can improve the training, resources, tools, and supervision that we offer, in order to ensure a supportive and conducive learning and work environment.

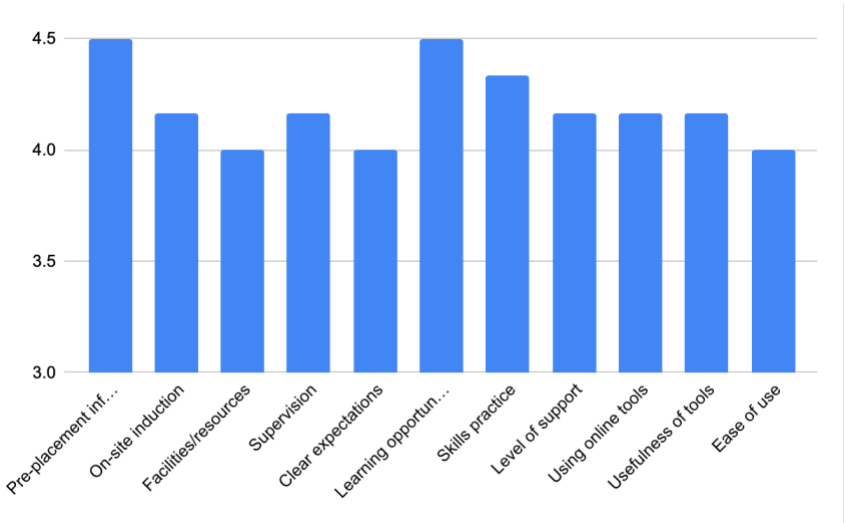
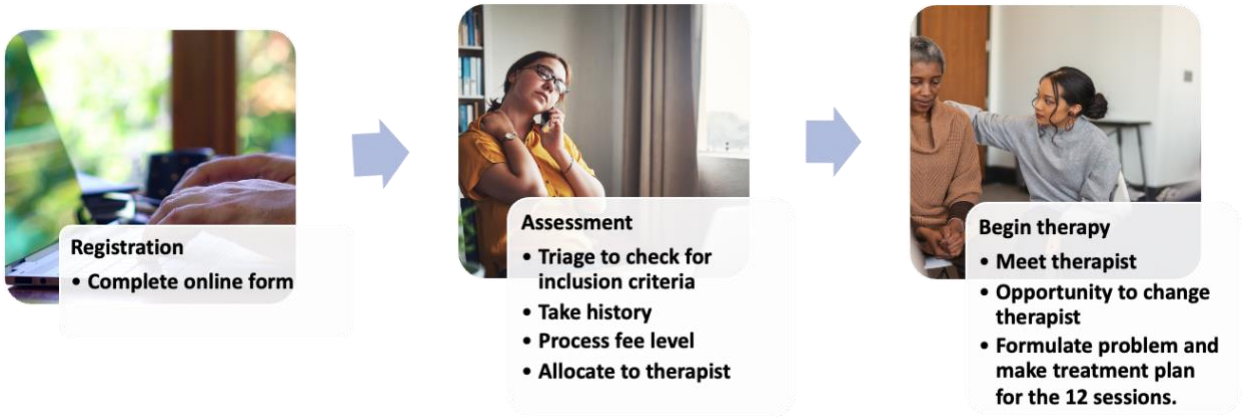


Figure 1 depicts average therapist feedback ranging between 3-4.5 on a scale of 0-5 with 0 being the lowest and 5 the highest.

What is the client's journey?



It is important to have a robust triage process in place to assess for inclusion/exclusion criteria. We are aware that our volunteer therapists cannot cater to complex needs, and those in the exclusion criteria require multidisciplinary medical care that we cannot provide. This system is necessary to safeguard clients and our therapists.

Inclusion Criteria	
Inclusion	**Exclusion if one or more of these conditions.**
Anxiety Depression Life stress Relationship issues Trauma / PTSD	Active addiction Psychosis Actively suicidal Diagnosed Personality dIsorder Active Eating Disorder

Who used and benefited from our service?

The isolation, anxieties and relationship difficulties during the pandemic have triggered or worsened trauma reactions for many. Our data shows that the client population referred to Power to Live over the past year consisted primarily of people having experienced complex childhood trauma, which has continued to deteriorate their mental (and sometimes physical) well-being in their adult lives. Of these, our client group consisted primarily of those suffering from high levels of anxiety and depression, and secondarily of those suffering with low self-esteem, interpersonal issues, and trauma/abuse.

Nearly 50% of the clients referred to us over the last year were 20 to 29-years-old males and females, with the rest being younger or older. They fell into varying income levels (Figure 2), where 45% were in paid employment, but about 40% belonged to the lower income category as they were not in paid employment or were receiving benefits (and 15% were of no specified income level). P2L has, therefore, been able to provide free and minimum-cost therapy to over 40% of clients referred to our service over the past year. A total of 82% of our clients have regularly attended therapy, showing a high retention rate regardless of varying ages and income levels (see appendices).

Figure 3 also shows that 100% of our clients over the past year have experienced reliable improvement post-therapy in their general functioning and well-being across disorders and demographics, as well as a reduction of risk and problems, thereby increasing the reliability and efficacy of the treatment provided at P2L.

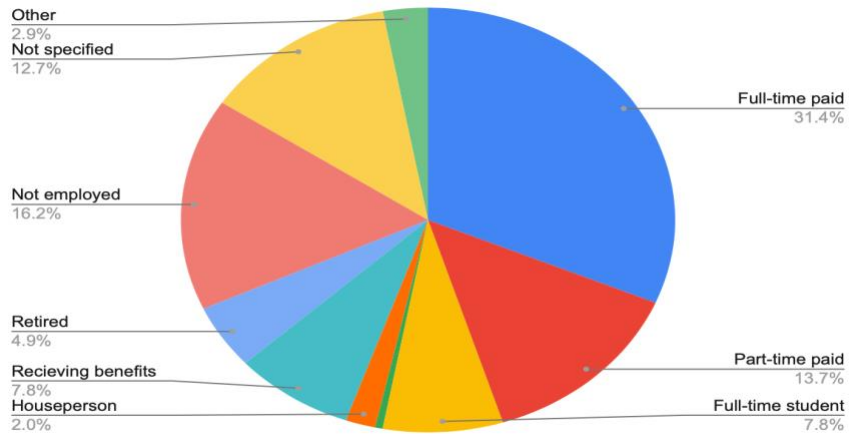


Figure 2 showing client population split by income level

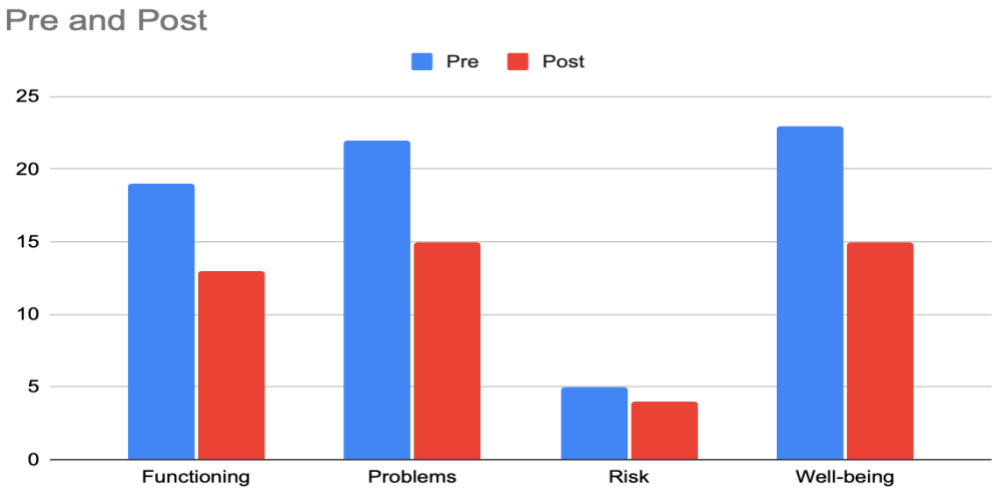


Figure 3 showing average improvement through pre-post CORE score comparison, where higher scores equate to poorer quality of life and vice versa

How do our activities deliver public benefit?

Our vision at Power to Live is to facilitate an inclusive environment that highlights the importance of mental health and wellbeing in paving the way to a more fulfilling and sustainable life.

Power to Live operates on a sliding-scale income-based approach to provide low-cost, affordable therapy to people from all income areas, including providing free to minimum-cost therapy for those on no income.

During the pandemic, we had to adapt our method of delivering psychotherapy to accommodate lockdown restrictions. Due to the benefits of virtual platforms, P2L has adopted a hybrid model of delivering telehealth and in-person treatments. Telehealth therapy allows us to transcend barriers of distance and geographical location and facilitates our mission to reach people across the UK.

Our next stage within these 5 years is to create a community of people who watch out for each other. We want to do this in tandem with our individual psychotherapy service, where we train-up locals to help us run social connection groups that allow locals to meet people in their area. Group leaders can help break the ice to get meaningful conversation started to build deep, meaningful friendships. We want to encourage our clients post-treatment to be a part of these

connection groups so they are not left isolated after therapy. The aim is to create a safe space that validates, normalises, and makes room for similar and varied experiences of members. We aim to promote these social connection groups on social media through our Facebook, Instagram, and LinkedIn pages and run regular groups to increase engagement.

Monitoring and Evaluation Process

We have implemented the psychometric measure CORE-OM (Clinical Outcomes in Routine Evaluation-Outcome Measure). This is a 34-item Likert scale that assesses the domains of well-being, problems, functioning and risk. We administer the full CORE-OM every 4th session and a short-form CORE-10 is also used for the rest of the sessions. This way, the client's self-reported condition is tracked weekly.

We have signed up to the online system with the CORE systems group. This system sends the client a questionnaire before each appointment and translates the results into a graph that helps the therapist and client to quickly track progress. Any worsening in each of the domains are highlighted and can help the therapist investigate these with the client in-session.
This system also highlights any risks reported by the clients, with therapists trained to follow risk management and safeguarding procedures if the nature of risk changes.

After completing the treatment, we send our clients a feedback form. So far the return rate of the feedback form is not high when it is sent by email after completion, so this year we intend to tighten the process by getting the client to complete the feedback form at the end of their last session.

Samples of Client Feedbacks
Clarissa was a brilliant therapist and I felt like I got so much out of my sessions with her. She's extremely empathetic and kind and made me feel very supported so that I could be honest in my sessions. I was very lucky to have her as my therapist and feel super grateful for the experience of working with her.
Honestly, ever since our very first call I had a good feeling about Sanchita. Her approach really resonates with me personally. She has certainly helped me to navigate many different thoughts and feelings from my work life and personal life. I learnt a lot about Cognitive Behaviour Therapy through her. Sanchita both holds space for me to fully express myself and chimes in with useful grounding techniques, wisdom and encouragement. I'd definitely

Samples of Client Feedbacks
recommend Sanchita to anyone looking for a certified and friendly therapist. I had been through a couple before finding her and it was so worth the wait. Finally, I would ESPECIALLY recommend Sanchita's services to anyone who is a young creative looking to deepen their self awareness and heal.
Great connection…I always look forward to my sessions. Thanks for the support. Thanks for all you do. You have been amazing and Kelsey is just the best you are all such a great team. I can't thank you enough
I feel like I'm starting to slowly change as a person. Overall, therapy gave me an opportunity to get a different point of view, away from family and friends. Therapy is a type of self-care, because talking about how I feel has helped me become more honest and confident.
Therapist spoke very clearly, engaged in eye contact and observed my non-verbal body language throughout. Disclosures made her feel like a real person. Hero behaviour. Thank you for all your work. Thanks for the great sessions

How have clients influenced service design?

Financially, it is administratively costly to work out the sliding scale of clients and chase non-payments. We found many clients not paying when they are able, or there is no consequence for missed appointments or last-minute changes which impacts on therapist time. The charity's income stream can be improved by simplifying the administration around the sliding scale system and adding an online booking and instant payment system. This will also improve attendance and commitment to therapy.

Issues to address for next year

1. Balance supply and demand for therapy

We regulate client admission based on the availability of therapists. As we currently have a limited number of therapists, we ensure that we do not exceed the appropriate client-to-therapist ratio as an imbalance in demand and supply can lead to therapist burnout, decline in

quality of treatment, and reduce client retention. It also becomes a safeguarding issue, as the client group we cater to tends to have more complex needs.

To mitigate these issues, since January 2022, we have reinforced the 12-session therapy model to ensure that we can accommodate more clients with the same number of therapists. Where previously we allowed clients to continue therapy with the same therapist post 12 sessions as needed (as long-term therapy can be beneficial when managing complex trauma), we are now training therapists to formulate each case effectively and provide high-quality treatment in a shorter amount of time. This has allowed us to have a shorter waitlist in the six months since implementing this strategy, as seen in Figure 4.

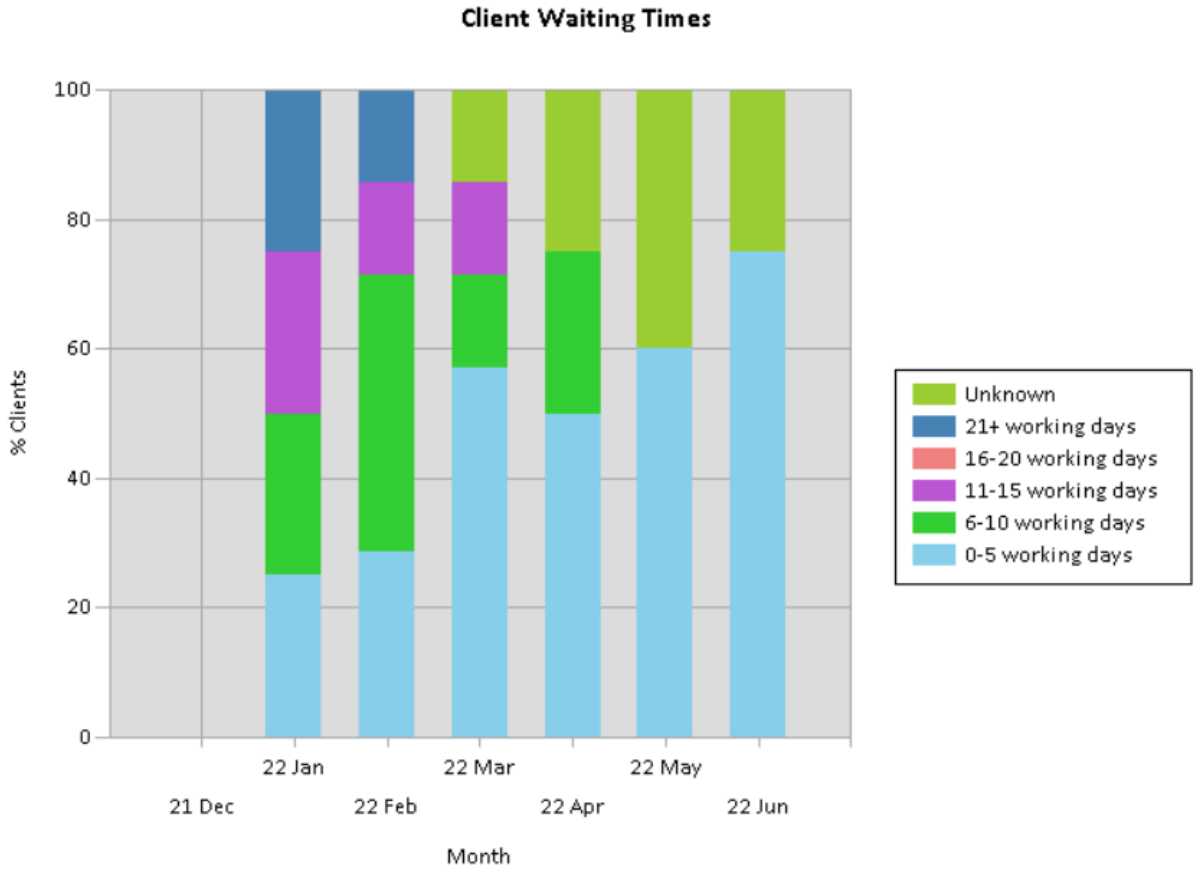


Figure 4 showing a decrease in wait times from triaging to intake over a 7-month period.

2. Therapist capacity

To mitigate the issue of limited numbers of therapists, we are actively networking and recruiting both through universities and social media. We intend to have a regular intake of

therapists on a yearly basis, with an additional six-monthly intake if necessary, and to train existing therapists to provide training for new recruits.

To increase long-term sustainability and ensure quality even when upscaling our service, our training program needs to be modularised and accredited by appropriate bodies. More people from within the organisation have been elevated to leadership roles to better facilitate delegation of responsibilities, including the onboarding and triaging process. Trainers will be trained to administer consistent high-quality training to facilitate trainee take-up and service expansion, which consequently promotes higher client intake, retention, and quality treatment. External trainers have been invited to provide high-quality, efficacious training for our therapists which is open to other organisations, including graduate level courses. This facilitates scalability and streamlines therapist take-up.

3. Managing high-risk clients

The client population referred to P2L over the past 3 years consisted primarily of people having experienced complex childhood trauma, which has continued to deteriorate their mental (and often physical) well-being in their adult lives. The isolation, anxieties and relationship difficulties during the pandemic has triggered or worsened trauma reactions for many. Due to the nature of this client group, we are often referred people who are actively suicidal and self-harming or experience more complex disorders such as severe eating disorders, borderline personality disorder, psychosis, or substance misuse, which we are unable to treat as our therapists do not have the appropriate level of training required to manage such complex presentations.

To mitigate this, we have an effective triaging protocol with specific inclusion and exclusion criteria that allows us to refer high-risk clients to better equipped organisations. In such cases where the occasional high-risk client may slip through due to not divulging information in the triaging stage, therapists are trained to use the CORE assessment measure to track risk and general well-being on a weekly basis, as well as a more in-depth functional assessment of overall functioning on a monthly basis. We have also put into place the PTSD checklist for DSM-5 (PCL-5) form to administer to clients. This measure will highlight any client self-reported issues that the therapist needs to address in their treatment formulation so we can improve the accuracy of our interventions. For higher risk clients, we have created and employ a traffic-light risk monitoring system with specific criteria per area that allows therapists to monitor client risk on a weekly basis. The system is designed to automatically flag the level of risk, and therapists are trained to escalate to management if the nature of risk changes.

We will also devote more training time for PTSD/trauma treatment to all therapists so they can improve their competency in working with this client group.

4. Safeguarding

To effectively mitigate any safeguarding issues, we have created a robust safeguarding policy, and both therapists and management are made aware of safeguarding protocols through regular training in the induction phase, as well as regularly in supervision.

We will improve our therapist onboarding process, which will include a multiple-panel interview and an 8-week training program run by one of our trustees, following an efficacious training manual. Upon regularly attending and completing the training program, successful therapists will be allocated clients based on their level of experience and ability. Following NICE, BACP, and BABCP guidelines, all our therapists receive regular group and individual supervision on a monthly basis and are expected to attend any additional training.

5. Improve IT system and data collection for efficacy reporting

We are actively working on streamlining our data collection and outcome tracking services to ensure a seamless client and therapist management system that can be accessed company wide. In this regard, we are building on our software and online tools to create a seamless, accessible digital infrastructure for both therapists and clients to use. We are working on bringing together all the various administrative elements within one easy-to-use digital space that promotes accessibility and independence in managing therapists' caseload or invoices, for example, or clients being able to track sessions, payment, and access resources used in therapy that is stored securely and anonymously, in line with data protection regulations.

References

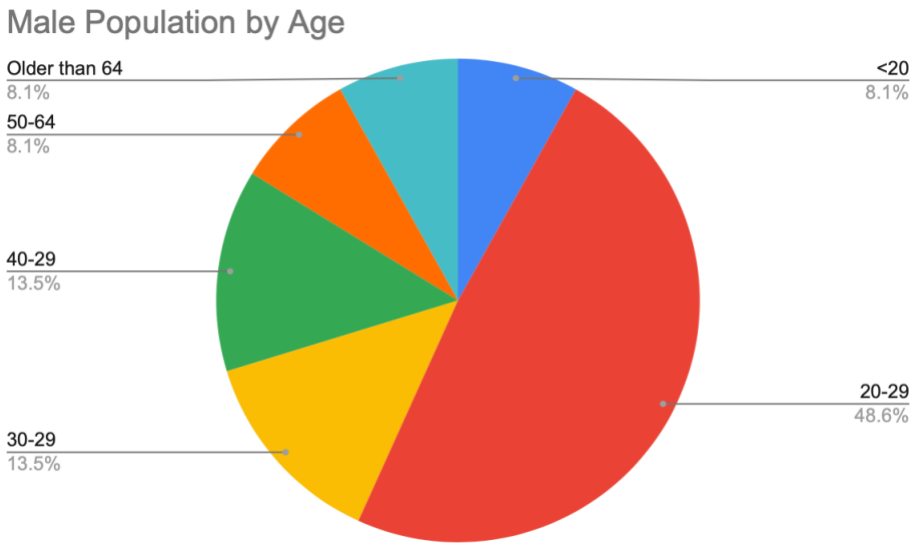
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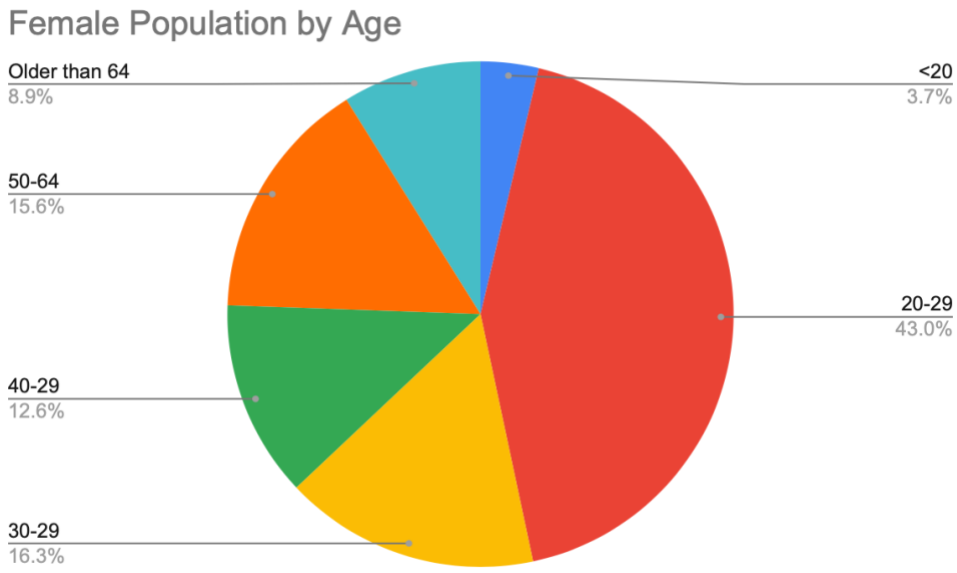
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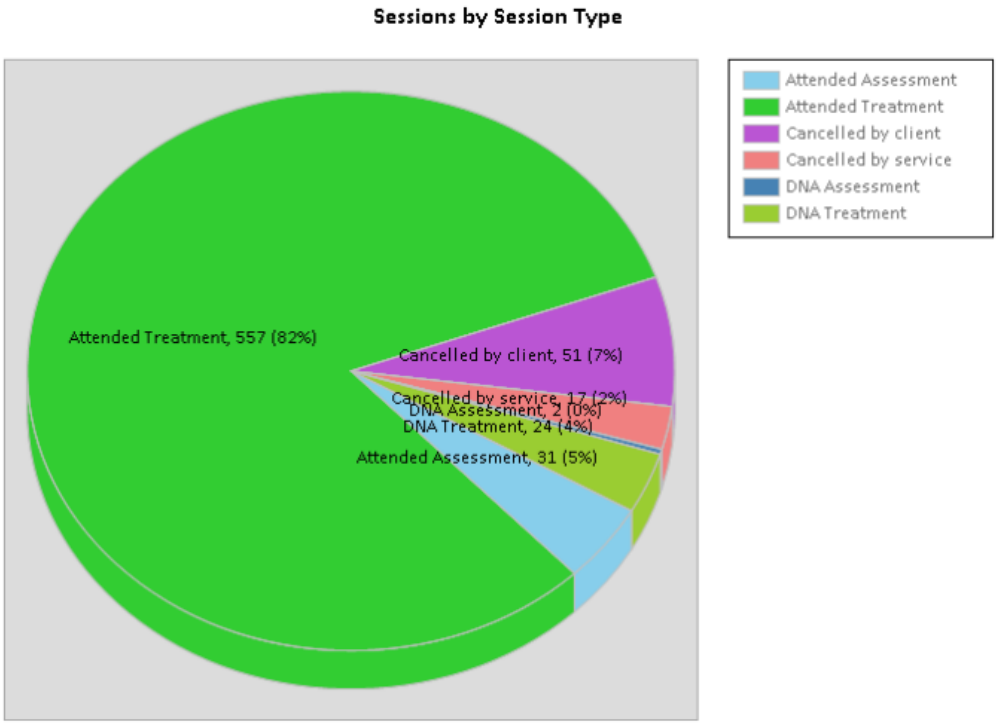
Appendix I: CORE data analysis



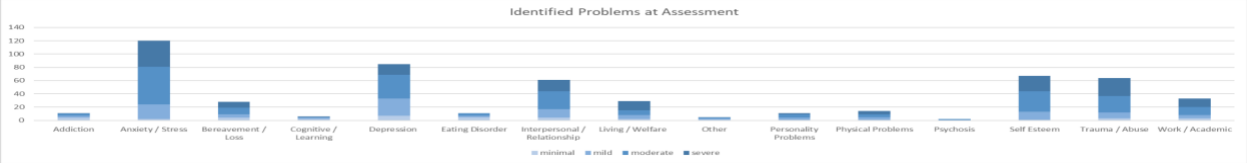
Pie chart showing male client population by age



Pie chart showing female client population by age



Pie chart showing client retention rate



Bar chart showing problems identified at the assessment stage

Stage	Doctor referral		Drive Forward Foundation		Self-referral		Social prescriber		Average/Total	
	Average Score	Count of Scores	Average Score	Count of Scores	Average Score	Count of Scores	Average Score	Count of Scores	Average Score	Count of Scores
A Assessment		0		0	25	2		0	25	2
D During Therapy	12	7	21	9	14	180	21	15	14	211
F First Session		0		0	6	1		0	6	1
L Last Session		0		0	11	1		0	11	1
Post	6	3	22	7	12	107	18	7	13	124
Pre	18	6	19	9	16	136	19	13	17	164
X Follow up		0		0	10	3		0	10	3
Average/Total	13	16	20	25	14	430	19	35	15	506

Average pre, post and other scores

Our Ref: PYKL/RR/P236/RR/357

Mrs T Mandell
Power To Live Foundation
60 Horsham Avenue
London
N12 9BE

23 June 2022

Dear Tien

Accounts – 31 January 2022

I enclose the accounts and a letter of representation for the above period for your approval and signature.

The accounts have been prepared from the information that you have provided, but the final responsibility for ensuring that they are a reliable reflection of the charity's affairs lies with the board. Could you, therefore, please check the accounts and related notes carefully to ensure that you are satisfied with their contents before signing the approval statement.

The accounts need to be filed with Charity Commission on before 30 November 2022.

Once you have signed the accounts and the letter of representation, please return them to me as soon as possible.

If you have any queries, please do not hesitate to contact me.

If you have left your books and records with us, please could you kindly telephone our office to arrange to collect them.

Thank you for your assistance.

Yours sincerely

Pierre Y K Leong
Encs

Charity Registration No. 1181997

POWER TO LIVE FOUNDATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2022

POWER TO LIVE FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Tien Kuei Dr Ross George White George Panayiotou
Charity number	1181997
Principal address	60 Horsham Avenue London N12 9BE
Accountants	Morgan Berkeley Limited Westgate Chambers 8a Elm Park Road Pinner Middlesex HA5 3LA

POWER TO LIVE FOUNDATION

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Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 10

POWER TO LIVE FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JANUARY 2022

The trustees present their report and financial statements for the year ended 31 January 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity was set up for such purpose that are charitable according to the law of England and Wales for the benefit of the public, in particular but, not exclusively for the purposes of advancement of health for public benefit.

Public benefit statement

In setting the charity's objectives, the trustees have paid due regard to Public Benefit guidance published by the Charity Commission.

Achievements and performance

Summary of policies adopted to achieve the main aim:

The charity received funding from income arising from donations for the year under review.

During the year the charity did not expend any resources for charitable purposes as it was still in its early stages of establishing itself.

Financial review

Financial results

The detailed results are shown on page 4.

The present level of funding is adequate to support the continuation of the provision of the charity's objectives, and the trustees consider the financial position to be satisfactory.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Legal and administrative information

The charity was incorporated on 12th February 2019 as a Charitable Incorporated Organisation (CIO) and is governed by its constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:
Tien Kuei
Dr Ross George White
George Panayiotou

The Charity's Trustees are appointed in accordance with its constitution.
The Board has the power to appoint additional trustees as it considers fit to do so.

POWER TO LIVE FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

Statement of trustees' responsibilities

The trustees 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).

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 of the charity for that year.

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 judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 sufficient 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, 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.

The trustees' report was approved by the Board of Trustees.

Tien Kuei (Jun 23, 2022 11:27 GMT+1)

Tien Kuei
Trustee
Dated: 23/6/22

POWER TO LIVE FOUNDATION

CHARTERED CERTFIED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF POWER TO LIVE FOUNDATION FOR THE YEAR ENDED 31 JANUARY 2021

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of Power To Live Foundation for the year ended 31 January 2022, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 19 February 2021. Our work has been undertaken solely to prepare for your approval the financial statements of Power To Live Foundation and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at https://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Power To Live Foundation and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that Power To Live Foundation has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Power To Live Foundation. You consider that Power To Live Foundation is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of Power To Live Foundation. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of Power To Live Foundation for the year ended 31 January 2022, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html.

Morgan Berkeley Limited
Morgan Berkeley Limited (Jun 23, 2022 11:48 GMT+1)

Morgan Berkeley Limited

Chartered Certified Accountants

23.06.22
.....

Westgate Chambers
8a Elm Park Road
Pinner
HA5 3LA
Middlesex

POWER TO LIVE FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2022

	Notes	**Unrestricted funds 2022 £**	Unrestricted funds 2021 **£**
Income from:			
Donations and legacies	**3**	14,264	7,677
Expenditure on:			
Raising funds	**4**	126	-
Charitable activities		610	-
Other expenses	**7**	2,876	2,619
Total resources expended		3,612	2,619
Net income for the year/ Net movement in funds		10,652	5,058
Fund balances at 1 February 2021		7,118	2,060
Fund balances at 31 January 2022		17,770	7,118

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

POWER TO LIVE FOUNDATION

BALANCE SHEET

AS AT 31 JANUARY 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Intangible assets	**8**		500		750
Tangible assets	**9**		1,692		2,538
			2,192		3,288
Current assets					
Cash at bank and in hand		17,018		6,170	
Creditors: amounts falling due within one year	**10**	(1,440)		(2,340)	
Net current assets			15,578		3,830
Total assets less current liabilities			17,770		7,118
Income funds					
Unrestricted funds			17,770		7,118
			17,770		7,118

The financial statements were approved by the Trustees on 23/6/22

Tien Kuei (Jun 23, 2022 11:27 GMT+1)

Tien Kuei
Trustee

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

There are no material uncertainties about the charity’s ability to continue.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

1 Accounting policies **(Continued)**

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website costs	25% per annum

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer software	25% per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Cash and cash equivalents

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	14,264	7,677

4 Raising funds

	Unrestricted funds	Total
	2022	2021
	£	£
Fundraising and publicity		
Other fundraising costs	126	-
	126	-

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

6 Employees

The charity has no employees other than the trustees during the year.

7 Other expenses

	Unrestricted funds	Unrestricted funds
	2022	2021
Bank charges	505	20
Accountancy fees	540	1,440
Rent	626	-
Financing costs	109	63
Other expenditure	1,096	1,096
	2,876	2,619

8 Intangible fixed assets

	Website costs
	£
Cost	
At 1 February 2021 and 31 January 2022	1,000
Amortisation and impairment	
At 1 February 2021	250
Amortisation charged for the year	250
At 31 January 2022	500
Carrying amount	
At 31 January 2022	500
At 31 January 2021	750

9 Tangible fixed assets

	Computer software
	£
Cost	
At 1 February 2021	3,384
At 31 January 2022	3,384
Depreciation and impairment	
At 1 February 2021	846
Depreciation charged in the year	846
At 31 January 2022	1,692
Carrying amount	
At 31 January 2022	1,692
At 31 January 2021	2,538

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	1,440	2,340

11 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Power To Live Foundation
60 Horsham Avenue
London
N12 9BE

Morgan Berkeley Ltd
Westgate Chambers
8a Elm Park Road
Pinner
Middlesex
HA5 3LA

23 June 2022

Dear Sirs

In respect of your preparation of the charity's financial statements for the year ended 31 January 2022, we confirm the following points in connection therewith:

1. Responsibilities, accounting records and other information supplied for the preparation of the financial statements

1.1. As set out in the engagement letter agreed with you, we acknowledge as trustees our responsibility, under the Companies Act 2006 and Charity Act 2011, for the preparation of financial statements in accordance with United Kingdom Generally Accepted Accounting Practice which give a true and fair view, and for making accurate representations to you.

1.2. All accounting records and relevant information have been made available to you for the purpose of your work. All other records and related information, including minutes of all management and trustee's meetings, have been made available to you.

1.3. All of the transactions undertaken by the charity have been properly reflected in the accounting records and are reflected in the financial statements.

2. Accounting policies

2.1. We confirm that there have been no changes in the accounting policies, other than as disclosed in the financial statements. In our opinion, the accounting policies are appropriate to the charity, and confirm with generally accepted accounting principles. We confirm that all transactions and balances have been accounted for in accordance with these accounting policies.

3. Assets

3.1. The charity has satisfactory title to all assets included in the balance sheet and except as disclosed, the assets were free of any charges, mortgages, liens or other encumbrances.

4. Liabilities

4.1. There are no liabilities, contingent liabilities or guarantees to third parties, additional to those disclosed in the financial statements.

5. Trustees and connected persons

5.1. We have reviewed and approved all sums charged or credited to trustees' current accounts and confirm the following balances outstanding at the balance sheet date in respect of the trustees' current account balances:

5.2. Except as disclosed in the financial statements:

- The charity has not made any loans to trustees or connected persons during the year;
- The charity has not made any arrangement, transaction or agreement to provide credit facilities to trustees or a connected person, nor to guarantee or provide security for such matters; and

6. Fraud and error, and other misstatements

6.1. There is no knowledge, suspicion or allegation arising from any source which should be disclosed to you, concerning fraud and error which could materially affect the charity or the financial statements.

6.2. In our view, the financial statements are free from material misstatement, including omissions.

7. Laws and regulations, and contractual obligations

7.1. We confirm that we are not aware of any possible or actual instance of non-compliance with the laws and regulations which provide a legal framework within which the charity operates.

7.2. The charity has also complied with all aspects of contractual arrangements which could have a material effect on the financial statements in the event of non-compliance.

8. Legal claims and litigation

8.1. We confirm that no claims or litigation have occurred, or are likely to occur, which require an accrual or disclosure in the financial statements.

9. Post balance sheet events

9.1. Except as already provided for in the financial statements, no events or transactions have occurred since the balance sheet date which have a material effect on the results for the year.

9.2. Similarly, except as already included in the financial statements, there have also been no such matters which whilst not affecting the results, are of such significance that they should be disclosed.

9.3. We also confirm that, to the best of our knowledge, no event is likely to occur in the immediate future, prior to the signing of your report and the issue of the financial statements, which may necessitate an adjustment or disclosure to be included in the financial statements. Should such an event occur, we will draw it to your attention immediately.

10. Related party transactions

10.1. We confirm that we have disclosed to you the identity of the charity's related parties, and all related party relationships and transactions relevant to the charity, that we are aware of.

10.2. There has been full disclosure in the financial statements of the identity of related parties (including where applicable, the controlling party of the charity), and balances and transactions with related parties have been appropriately accounted for.

11. Going concern and future plans

11.1. Having considered our expectations and intentions, and the availability of working capital, for at least one year from the date of approval of the financial statements, we confirm that in our opinion, the charity is a going concern.

11.2. We have no plans or intentions that may materially affect the carrying value, fair value (where applicable) or the classification of assets and liabilities in the financial statements. Should such an event occur, we will bring it immediately to your attention.

11.3. We confirm that the disclosures in accounting policies are an accurate reflection of our consideration that the financial statements should be drawn up on a going concern basis

12. Other parties

12.1. We understand that unless otherwise agreed, you do not accept any liability to any third party using these financial statements.

We confirm to the best of our knowledge and belief that the above representations are made on the basis of adequate enquiries of management and staff with relevant knowledge and experience, and where appropriate, of inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make the above representations to you.

Tien Kuei (Jun 23, 2022 11:27 GMT+1) .....Trustee 23/6/22 .....Date

Signed on behalf of the board of trustees.

1 Send accounts and letter of representation to client for signature

Final Audit Report 2022-06-23

Created:	2022-06-23
By:	Ram Rajmohan (Ram.Rajmohan@morganberkeley.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAA14pdZNG57sHN3VJdR-l8lqfRiJq1gdt7

"1 Send accounts and letter of representation to client for signature" History

Document created by Ram Rajmohan (Ram.Rajmohan@morganberkeley.com)
2022-06-23 - 10:02:57 AM GMT- IP address: 195.224.209.234

Document emailed to info@powertolive.uk for signature
2022-06-23 - 10:09:32 AM GMT

Email viewed by info@powertolive.uk
2022-06-23 - 10:10:14 AM GMT- IP address: 104.28.86.115

Tien Kuei (info@powertolive.uk) entered valid password.
2022-06-23 - 10:18:39 AM GMT

Document e-signed by Tien Kuei (info@powertolive.uk)
Signature Date: 2022-06-23 - 10:27:46 AM GMT - Time Source: server- IP address: 82.69.110.112

Document emailed to Ash Dissanaike (ash.dissanaike@morganberkeley.com) for signature
2022-06-23 - 10:27:48 AM GMT

Email viewed by Ash Dissanaike (ash.dissanaike@morganberkeley.com)
2022-06-23 - 10:33:29 AM GMT- IP address: 195.224.209.234

Signer Ash Dissanaike changed full name at signing to Morgan Berkeley Limited
2022-06-23 - 10:48:16 AM GMT- IP address: 195.224.209.234

Document e-signed by Morgan Berkeley Limited (ash.dissanaike@morganberkeley.com)
Signature Date: 2022-06-23 - 10:48:18 AM GMT - Time Source: server- IP address: 195.224.209.234

Agreement completed.
2022-06-23 - 10:48:18 AM GMT

POWER TO LIVE FOUNDATION

England & Wales - Charity number 1181997

Accounts

Report for Trustees
31/01/2021

Charity Name: The Power to Live Foundation
Registered charity: number 1181997
Charity's principal address: 60 Horsham Ave, London, N12 9BE (to be updated with charity Commission)

Mission:

The Power to Live Foundation aims to bridge the gap between over-stretched NHS therapy providers and costly private therapy by offering quality evidence-based behavioural psychotherapy to those who cannot afford it, then direct these service users into social connection groups within their locality. The charity operates a sliding scale system where donations to the charity are based on annual income. Clients with no income are able to access therapy for free.

Training:
As lead therapist, Tien Kuei has successfully trained 2 cohorts of trainee therapists, all MSc CBT students from Goldsmiths University. Within the first cohort, 6 therapists completed their training and two of these have stayed on to continue volunteering at Power to Live, beyond their initial commitment of one academic year.
Six out of eight therapists have completed the second round of training and have started to provide therapy sessions. Trainee therapists have access to regular small-group and individual supervision with Tien.

Centre:
Our base at Winkfield Community Centre in Woodgreen closed at the first lockdown so treatment have been online via Zoom, Skype or whichever form of telecommunication the clients have access to. Since then, we have completed various Covid-19 Risk assessments for the Centre, and now with lockdown-3, we are waiting to see if we can offer limited face-to-face treatment to those who really need this from March/April subject to the Centre's approval and following the appropriately risk- assessed guidelines.

Assessment procedure:
Clients are assessed by Tien with an exclusion criterion in mind for clients with ongoing Addiction, Eating Disorder, Active suicidal behaviour and Psychosis since we do not have the capacity to offer specialised treatment to these groups. clients are then allocated to an appropriate therapist. Each client is offered a minimum of 12 sessions with the option to request further sessions.

Client group:
The client group consists of self-referrals via our website, referrals from Haringey GPs, Anxiety and Depression groups on social media, and referrals from Reach and Connect (a Haringey initiative whose purpose is to sign-post isolated over 50's to services available in the borough). Since treatments are delivered online, we have expanded our geographical reach by accepting clients across London, but not outside of London.
To date, 60 clients have requested support from Power to Live. Following initial assessment, 17 clients decided against committing to regular therapy/were not a suitable match for our service/were not able to provide consent to treatment.

Publicity:

Current challenges focus on the need to gain more exposure in the community for Power to Live in order to have a regular stream of clients in active therapy. In the short-term efforts will be focused on identifying local GPs and social prescribers who might be interested in our service. Adverts have been placed on the social media app NextDoor, and mental health support groups on Facebook to encourage self-referrals.

Spending 2021:
We are subscribing to CORE-NETlite which offers CORE-OM tracking of anxiety, depression and risk. The form can be filled in online by the client, and the results will be presented instantly in graphic form, so both client and therapist can track client progress, and more importantly level of risk for the client. They will offer training to all staff on how to use the system. This will be a yearly subscription service.
This is the biggest expense this year, but since we have accumulated funds, it is important to show we are spending to improve the Service. This measure will help us evidence our work.
We have also subscribed to Slack Enterprise level subscription, this is where the therapists and Service can share training files, Service information and client-related communication. The Enterprise level subscription is GDPR and HIPAA compliant for sensitive information. Keeping it in Slack means we centralise information and reduce sensitive information shared across emails and in private drives, improving our GDPR compliance.
We have also taken on Morgan Berkley Accountancy firm to be our charity accountants.

Year 1: 01/04/2019 -31/01/2020 (please see attached Financial Statement)

Income	
£3000.00	Donations received from The Thinking Space Psychology Service
Expenses	
£40	CAF account charges @ £5/month
£1000	Website build
£1040	

Year 2: 01/02/2020 – 31/01/2021 (Financial Statement pending)

Income	
£5000	Donations
£2677	Client session donations
£7677	Total
Expenses	
£60	CAF Account charges @ £5/month
£900	Accounting fee AGK Partners (settled by trustee)
£960	

Year 3: 01/02/2021 – 31/01/2022 (proposed)

Income	
£5000	Donations pledged from trustee
£11520	Forecast offering total of 1152 sessions and if only 50% donate average of £20/session
£16520	
Expenses	
£3720	Set up cost and subscription for CORE-NETlite £2500, Subscription for Slack Enterprise £500, General expenses £720 (SIM cards for remote working)
£300	CORE-OM staff training
£600	Therapists fee for assessment triage. Maximum 40 client assessments @ £15
£3696	Winkfield resource centre rent for 7 months minimum 12 hours rental a week @ £11/hour (assuming we start again)
£1440	Accounting fee Morgan Berkeley (including vat) tbc
£96	CAF account fee @£8/month
£8952	

CAF Bank Balance as of 31/01/2021 =

Declaration

The trustees declare that they have read the annule update and approved the above proposed spending for 01/02/2021-31/01/2022.

Tien Kuei
……
……

Date
……
……

George Panayiotou
……
……

Date
……
……

Ross White
……
……

Date
……
……

Charity Registration No. 1181997

POWER TO LIVE FOUNDATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2021

POWER TO LIVE FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Tien Kuei Dr Ross George White George Panayiotou
Charity number	1181997
Principal address	60 Horsham Avenue London N12 9BE
Accountants	Morgan Berkeley Limited Westgate Chambers 8a Elm Park Road Pinner Middlesex HA5 3LA

POWER TO LIVE FOUNDATION

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Statement of financial activities	4
Balance sheet	5
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POWER TO LIVE FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JANUARY 2021

The trustees present their report and financial statements for the year ended 31 January 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities
The charity was set up for such purpose that are charitable according to the law of England and Wales for the benefit of the public, in particular but, not exclusively for the purposes of advancement of health for public benefit.

Public benefit statement

In setting the charity's objectives, the trustees have paid due regard to Public Benefit guidance published by the Charity Commission.

Achievements and performance
Summary of policies adopted to achieve the main aim:

The charity received funding from income arising from donations for the year under review.

During the year the charity did not expend any resources for charitable purposes as it was still in its early stages of establishing itself.

Financial review

Financial results

The detailed results are shown on page 4.

The present level of funding is adequate to support the continuation of the provision of the charity's objectives, and the trustees consider the financial position to be satisfactory.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Legal and administrative information

The charity was incorporated on 12th February 2019 as a Charitable Incorporated Organisation (CIO) and is governed by its constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:
Tien Kuei
Dr Ross George White
George Panayiotou

The Charity's Trustees are appointed in accordance with its constitution.
The Board has the power to appoint additional trustees as it considers fit to do so.

POWER TO LIVE FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2021

Statement of trustees' responsibilities
The trustees 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).

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 of the charity for that year.

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 judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 sufficient 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, 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.

The trustees' report was approved by the Board of Trustees.

Tien Kuei (Jun 21, 2021 10:42 GMT+2)

Tien Kuei
Trustee
Dated: Jun 21, 2021

POWER TO LIVE FOUNDATION

CHARTERED CERTFIED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF POWER TO LIVE FOUNDATION FOR THE YEAR ENDED 31 JANUARY 2021

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of Power To Live Foundation for the year ended 31 January 2021, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 19 February 2021. Our work has been undertaken solely to prepare for your approval the financial statements of Power To Live Foundation and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at https://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Power To Live Foundation and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that Power To Live Foundation has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Power To Live Foundation. You consider that Power To Live Foundation is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of Power To Live Foundation. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of Power To Live Foundation for the year ended 31 January 2021, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html.

Morgan Berkeley Limited
Morgan Berkeley Limited (Jun 21, 2021 09:45 GMT+1)

Jun 21, 2021

Morgan Berkeley Limited

.....

Chartered Certified Accountants

Westgate Chambers
8a Elm Park Road
Pinner
HA5 3LA
Middlesex

POWER TO LIVE FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2021

	Notes	**Unrestricted funds 2021** **£**	Unrestricted funds 2020 **£**
Income from:			
Donations and legacies	**3**	7,677	3,000
Expenditure on:			
Other expenses	**6**	2,619	940
Total resources expended		2,619	940
Net income for the year/ Net movement in funds		5,058	2,060
Fund balances at 1 February 2020		2,060	-
Fund balances at 31 January 2021		7,118	2,060

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

POWER TO LIVE FOUNDATION

BALANCE SHEET

AS AT 31 JANUARY 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Intangible assets	**7**		750		1,000
Tangible assets	**8**		2,538		-
			3,288		1,000
Current assets					
Cash at bank and in hand		6,170		1,960	
Creditors: amounts falling due within one year	**9**	(2,340)		(900)	
Net current assets			3,830		1,060
Total assets less current liabilities			7,118		2,060
Income funds					
Unrestricted funds			7,118		2,060
			7,118		2,060

The financial statements were approved by the Trustees on Jun 21, 2021

Tien Kuei (Jun 21, 2021 10:42 GMT+2)

Tien Kuei
Trustee

POWER TO LIVE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2021

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1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

There are no material uncertainties about the charity's ability to continue.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

1 Accounting policies **(Continued)**

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website costs	25% per annum

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer software	25% per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Cash and cash equivalents

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	7,677	3,000

4 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

5 Employees

The charity has no employees other than the trustees during the year.

6 Other expenses

	Unrestricted funds	Unrestricted funds
	2021	2020
Bank charges	20	-
Accountancy fees	1,440	900
Financing costs	63	40
Other expenditure	1,096	-
	2,619	940

7 Intangible fixed assets

	Website costs
	£
Cost	
At 1 February 2020 and 31 January 2021	1,000
Amortisation and impairment	
At 1 February 2020 and 31 January 2021	250
Carrying amount	
At 31 January 2021	750
At 31 January 2020	1,000

8 Tangible fixed assets

	Computer software
	£
Cost	
Additions	3,384
At 31 January 2021	3,384
Depreciation and impairment	
Depreciation charged in the year	846
At 31 January 2021	846
Carrying amount	
At 31 January 2021	2,538

9 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	2,340	900

10 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).