

THINK18

England & Wales · Charity number 1186158

Details

Status Registered

Legal form CIO

Registered 2019-11-05

Register [View on the Charity Commission register](#)

Contact

Address 2 Home Farm Court
Shillinglee
Chiddingfold
Godalming
GU8 4SY

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Website www.think18.org.uk

Activities

Objects: TO RELIEVE THE NEEDS OF YOUNG ADULTS AGED 16-25 WITH LEARNING DISABILITIES IN SUCH WAYS AS THE TRUSTEES SHALL THINK FIT AND PROMOTE THE SOCIAL INCLUSION OF SUCH YOUNG ADULTS WHO ARE SOCIALLY EXCLUDED AS A RESULT OF THEIR AGE AND LEARNING DISABILITIES, IN PARTICULAR BUT NOT EXCLUSIVELY BY PROVIDING ADVICE, SUPPORT AND OPPORTUNITIES FOR SOCIAL INTERACTION, RECREATIONAL AND OTHER ACTIVITIES DESIGNED TO PROMOTE THEIR INDEPENDENCE, IMPROVE THEIR CONDITIONS OF LIFE AND PREVENT THEM FROM BECOMING SOCIALLY EXCLUDED.

Activities: THINK18 is a charity that supports young adults 16~35 years with learning disabilities (moderate to severe) in the UK, based in West Sussex. We develop social networks and friendships, independence & social skills. Emphasis is on providing safe social environments to enjoy activities with their friends. We aim to grow the charity & offer social activities, workshops, buddy schemes & much more.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** Children/young People, People With Disabilities

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£141,779	£117,592	-	-
2024-03-31	£88,104	£104,064	-	-
2023-03-31	£146,660	£150,186	-	-
2022-03-31	£133,376	£89,921	-	-
2021-03-31	£41,745	£28,894	-	-

Trustees

Name	Role	Appointed
Robert Deans	Chair	2019-10-14
Hilary Louise Jellard		2021-07-28
Nicholas David Taylor		2024-02-19
Tessa Denison		2019-10-14

THINK18

England & Wales - Charity number 1186158

Accounts

Charity registration number 1186158

THINK18
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

THINK18

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

T Denison
H L Jellard
R Deans
Mr N D Taylor

Charity number

1186158

Principal address

2 Home Farm Court
Shillinglee
Surrey
Godalming
GU8 4SY

Independent examiner

Jordan Abbott BSc ACA
Carpenter Box
Piper House 4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

THINK18

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 18

THINK18

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 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 charity's constitution (adopted 31 August 2019, revised July 2021), 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

THINK18 is the concept of Teresa (Tessa) Denison. Tessa's daughter Rosie, who has Down Syndrome, and her friends are reaching a stage in their lives where they are seeking to build a wide range of experiences and create new friendships.

The purpose of THINK18 is to relieve the needs and promote the social inclusion of young people and adults (aged 16-35) with learning disabilities, in such ways as the Trustees shall think fit and promote the social inclusion of such young adults who are socially excluded as a result of their age and learning disability, in particular but not exclusively by offering advice, support and opportunities for social interaction, recreational and other activities designed to promote their independence, improve their conditions of life and prevent them from becoming socially excluded.

The values at the heart of everything we do are: putting young people first; inclusion; creativity; respect; networking; integrity.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

...Trustee's Report Continued overleaf

THINK18

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

Executive Summary

This report covers the period 1st August 2024 to 30th June 2025.

THINK18 aims to provide benefit to young adults with learning disabilities primarily in West Sussex, but not excluding other UK young adults. Our ethos is driven by a commitment to enable young people with learning disabilities to transition to adulthood with the help of targeted activities.

Our key objective is to relieve the needs and promote the social inclusion of young adults (aged 16-35) with learning disabilities.

Our values are at the heart of everything we do: putting people first; inclusion; creativity; respect; networking; integrity.

The Charity is governed by the Board of Trustees, supported by committees and working groups. We do not employ staff but use a wide range of independent contractors to deliver services and provide administration support. We also have a growing number of volunteers. Trustees, volunteers and independent contractors are DBS screened and have completed safeguarding and first aid training where required.

Our accounting balance as at 30th June 2025 was £106,517 (£28,511 restricted funds, £78,006 unrestricted funds). Our reserves policy requires that we retain sufficient reserve funds to run for 6 months, and currently £50,000 is kept in reserve to reflect this.

During the period, THINK18 has seen continued membership growth. We now have 102 members and offer 7 online activities and 2 in-person activities every week and other events for young adults with learning disabilities, their carers and families.

For the future, we have identified the following priorities to develop THINK18 as a Charitable Incorporated Organisation (CIO) and strengthen our ability to deliver our objectives:

- Continue offering social activities in safe environments
- Consolidate our activities to extend the benefits to a growing number of young adults both preparing to leave and having left education
- Develop and extend our pool of volunteers
- Develop our parent/carer committee to greater understand and respond to problems and issues
- Reflect the views of our young adults' 'Voices' committee, which provides feedback on new ideas, fundraising, wellbeing, activities and other aspects of THINK18
- Appoint an experienced senior manager to support the Board of Trustees and drive the Charity forward.
- Introduce substantive employment opportunities for key roles

Aims

- To support young people with learning disabilities with the transition to adulthood and onwards through offering ongoing opportunities for their health and wellbeing and to help them to live, learn and work in their communities.
- To offer a range of exciting and valuable social networking opportunities in local, accessible places and through online platforms such as Zoom, WhatsApp.
- To encourage greater involvement between young adults with and without disabilities through suitably trained, age appropriate, volunteering, coaching and activity leadership.
- To ensure all young adults with learning disabilities, whatever their personal circumstances, can access THINK18 activities, for example: by enabling suitable transport and bursaries.
- Offer parents/carers a vibrant and supportive network to share experiences, ideas and learning opportunities through formal sessions and informal social events.

THINK18 has grown and developed significantly since its first activities in October 2019, establishing networks with young adults, their families and friends, local schools and colleges, and other organisations and providers to offer high quality, consistent opportunities for social interaction, learning and fun.

THINK18

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Beneficiaries: At June 2025 THINK18 had 102 young adult members with moderate to severe learning disabilities.

Activities

NOTE: Since September 2023 the ThinkOut project is no longer linked with THINK18 in any way and is no longer part of THINK18's portfolio.

In Person Social Activities

<https://www.think18.org.uk/sat-activities/>

Since our inception in 2019, THINK18 has developed a wide network to ensure that our activities are embedded within local communities. Our social and learning activities are mainly provided using local premises and are facilitated by established local experts and volunteers.

We primarily use the Apuldram Centre near Chichester as a venue for our weekly SATURDAY ACTIVE for face-to-face activities, which include sports, drama, music, dance, yoga and art - enabling us to currently accommodate 28-30 participants. We also use the centre for our monthly Thursday night experiences and, on occasion, Saturday afternoons when we offer specialist workshops. We also work with Newpark Community Centre', 'Boxgrove Village Hall', 'Sylvia Beaufoy Centre', 'Lavant memorial Hall' to name a few.

We work with Individual facilitators for sports, arts and new experiences, and with local organisations, such as 'South Coast Sports', who deliver some of our Saturday Active sessions and workshops during the holidays. We ran an introduction to Adaptive Judo for learning disabilities with the British Judo Team and a 'Sporting Challenge' in October with 'The Apuldram Centre' and 'The Halow Project', who's beneficiaries also joined in - we received messages from 3 Olympians to motivate everyone. 'The Chichester Lindy Hoppers' ran a dance workshop teaching our young adults to jive.

We regularly put on public performances, which help to motivate and build confidence. For example, in June we performed at 'Princes Hall' in Aldershot and we ran a Christmas Fundraiser with our young adults performing for 'Ignite' with 'Holly King Performance Academy'. In addition we took 10 young adults to CHIDDFEST where they performed and signed to 3 songs attended by over 1000 people.

THINKPERFORM runs every Sunday in term time and is now very much part of our young programme. It is a 'Musical Theatre' group with facilitators from 'Holly King Performance Academy' and we offer the opportunity for young adults to perform at various venues in and around West Sussex.

THINKVOICE gives our young adults the opportunity to say what they would like, help create policies such as the kindness policy and ensure our activities give them the best experience.

Online zoom activities are available seven evening sessions per week: Monday to Thursday, offering: dance, drama, health, singing, art, chat and drinks, which are all popular. These give our young adults a time to check in, participate in some great sessions and parents to get some respite.

In addition, we arrange regular pub nights, cinema and theatre trips, workshops, alongside a 3-day summer camp and various sport, art and music activities throughout the year during the holidays. We have introduced our young adults to new experiences including basketball, judo, dance workshops, music soundbaths, Pilates and performance workshops.

THINK18

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Working with partners

Since our inception, we have worked with the Halow Project and more recently Apuldram to deliver activities bring together members of local charities to offer more opportunities at affordable cost.

We have built new relationships with third party providers who run some engaging activities and work with Chichester College and Fordwater as a feeder for facilitators, volunteers and young adults.

In addition, we are working in partnership with Chichester University to offer volunteering and work placements across our activities and events to support students with their degree courses while providing specialist volunteering hours in all aspects of the charity.

We attend transition events at schools/colleges in and around Chichester including Oakgrove, St Anthonys and Fordwater. Our young adults help at the events including Freshers Week and any local community fairs.

Volunteers

As well as paying contractors to support THINK18's work (e.g. tutoring for At Home, administration and operations), THINK18 depends on a team of volunteers who operate at all levels of the organisation.

Tessa, the founder and trustee, volunteers full time as Think18 Co-ordinator, and other trustees are also actively involved in the running of THINK18. In addition, volunteers help with marketing and social media, administration and direct delivery support (9-10 volunteers currently contribute a total of 17-20 hours per week to support At Home and Saturday Club activities). We have a rota for our Saturday Activities involving over 12 volunteers who give support on a monthly basis. This is made up of parents with the lived experience and additional people who would like to help make a difference in our community. A large proportion of our volunteers have gone on to get a Teaching Assistant position or working with SEND. It's clear to see the affect volunteering has on our university students.

We are also active members of the Voluntary Action Arun & Chichester – supporting and promoting charities and community groups. They offer free additional training, support, networking events and volunteer recruitment opportunities across our local community.

We estimate that our average contribution from volunteers is 69hrs per week.

Policies and Procedures

THINK18 has core policies and procedures in place and revises them regularly and at least every three years (dates in brackets are when each will next be reviewed):

- Business Plan (March 2026)
- Complaints (Mar 2027)
- Confidentiality (Dec 2027)
- Conflicts of Interest (Jun 27)
- Data Protection (Dec 27)
- Disposals (Oct 2028)
- E Safety (Sep 28)
- Equal Opportunities and Inclusion (May 27)
- Financial Management (Jun 2026)
- Health & Safety (Mar 2027)
- IT and Cyber (Nov 2027)
- Safeguarding (July 2026)
- Trustee Recruitment & Induction Procedure (Jun 2027)
- Volunteer Handbook (Sept 2026)
- Contractors Handbook (Sept 2026)

THINK18

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

THINK18 work is funded through fundraising, grants and donations both from individuals and organisations.

Our accounts cover the period 1st April 2024 to 31st March 2025. During this period, we received £65,664 in restricted and unrestricted grants. From April 2025 to June 2025 we raised a further £20,000 in restricted/unrestricted grants for THINK18 projects and administration.

Our accounting balance as at 31st March 2025 was £87,356 (£27,744 restricted funds, £59,612 unrestricted funds).

Our accounting balance as at 30th June 2025 was £106,517 (£28,511 restricted funds, £78,006 unrestricted funds). Our reserves policy requires that we retain sufficient reserve funds to run for 6 months, and currently £50,000 is kept in reserve to reflect this.

Trading and Tax:

THINK18 is aware of the Charity Commission guidance: 'Trustee trading and tax: how charities may lawfully trade'. **THINK18** will only trade in pursuit of its charitable objectives. The Trust acknowledges restrictions on engaging in trades and will not engage in such commercially- oriented trades where a significant risk to its assets would be involved.

THINK18 will not undertake any activities that may be subject to income tax, only undertaking activities that fall into one of the following charity law categories:

- 'primary purpose trading'
- 'ancillary trading'
- 'non-primary purpose trading' that does not involve significant risk to the resources of the charity

THINK18 is not registered for VAT with HMRC as cash flow is currently below the threshold for registration.

Structure, governance and management

THINK18 is a Charitable Incorporated Organisation. We have a constitution and are governed by a Board of Trustees, supported by working groups. Trustees oversee and monitor fundraising activities and use of funds to deliver the objects of the charity; managing any associated risks and following the Charity Commission's guidance on Public Benefit.

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

T Denison

J P Kavanagh

(Resigned 11 November 2024)

H L Jellard

R Deans

R Adams

(Resigned 8 September 2025)

Mr N D Taylor

Recruitment and appointment of trustees

The initial trustees were found and selected by the founder Teresa Denison, appointed in April 2019 and agreed in the constitution of August 2019. Additional Trustees have been sought to further the knowledge and expertise of THINK18 in meeting our needs as the charity has grown. Recruitment is through public advertisements, volunteering organisations, word of mouth, and selection interview.

New Trustees receive the Trustee Handbook, the Constitution, Trustees' Annual Report & Financial Statements, policies, and recent Trustees' meeting minutes.

THINK18

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Working Groups:

Working groups are set up as needed to support activities - e.g. fundraising, volunteer recruitment and management, policies and procedures, development/delivery of THINK18 activities.

Delegated Responsibilities:

THINK18 does not employ staff. However, we use a range of independent contractors to provide services for our young adult members and for administration support. In addition, we directly recruit and support a growing number of volunteers.

Trustees, volunteers and independent contractors are DBS screened and have completed safeguarding and first aid training where required.

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

Robert Deans

.....
R Deans

Chair

22 January 2026

Date:

THINK18

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THINK18

I report to the trustees on my examination of the financial statements of THINK18 (the charity) for the year ended 31 March 2025.

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).

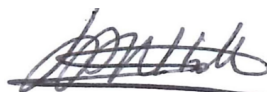
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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.



Jordan Abbott BSc ACA

Carpenter Box
Piper House 4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

22 January 2026

Dated:

THINK18

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	28,862	65,664	94,526	13,035	19,370	32,405
Charitable activities	4	47,253	-	47,253	55,699	-	55,699
Total income		<u>76,115</u>	<u>65,664</u>	<u>141,779</u>	<u>68,734</u>	<u>19,370</u>	<u>88,104</u>
Charitable activities	5	56,999	60,593	117,592	93,714	10,350	104,064
Net income/(expenditure) and movement in funds		19,116	5,071	24,187	(24,980)	9,020	(15,960)
Reconciliation of funds:							
Fund balances at 1 April 2024		40,496	22,673	63,169	65,476	13,653	79,129
Fund balances at 31 March 2025		<u>59,612</u>	<u>27,744</u>	<u>87,356</u>	<u>40,496</u>	<u>22,673</u>	<u>63,169</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THINK18

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	10		1,288		-
Current assets					
Debtors	11	2,471		1,774	
Cash at bank and in hand		98,095		67,779	
		<u>100,566</u>		<u>69,553</u>	
Creditors: amounts falling due within one year	12	14,498		6,384	
Net current assets			86,068		63,169
Total assets less current liabilities			<u>87,356</u>		<u>63,169</u>
The funds of the charity					
Restricted income funds	13	27,744		22,673	
Unrestricted funds		59,612		40,496	
		<u>87,356</u>		<u>63,169</u>	

The financial statements were approved by the trustees on 22 January 2026

Robert Deans

.....
R Deans
Trustee

THINK18

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

THINK18 is a Charitable Incorporated Organisation (CIO) registered in England and Wales (number 1186158).

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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 £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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 or grantors 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, including grant 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.

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.5 Expenditure

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.

1.6 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:

Computers	3 years straight line
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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 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 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.

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	27,620	-	27,620	11,676	-	11,676
Grants receivable	-	65,664	65,664	-	19,370	19,370
Membership fees	1,242	-	1,242	1,359	-	1,359
	<u>28,862</u>	<u>65,664</u>	<u>94,526</u>	<u>13,035</u>	<u>19,370</u>	<u>32,405</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Membership Contributions towards Activities	<u>47,253</u>	<u>55,699</u>

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Depreciation and impairment	246	2,910
Charitable expenditure general	36,604	14,610
Activity Leaders, Instructors and Support Team	18,396	12,150
Think Out Charitable Expenditure	-	6,791
Young adults events	1,398	2,647
Rent and venue hire	6,412	7,387
Think Out Leaders, Instructors and Support Team	-	18,435
	<u>63,056</u>	<u>64,930</u>
Share of support and governance costs (see note 6)		
Support	51,637	12,184
Governance	2,899	26,950
	<u>117,592</u>	<u>104,064</u>
Analysis by fund		
Unrestricted funds	56,999	93,714
Restricted funds	60,593	10,350
	<u>117,592</u>	<u>104,064</u>

6 Support costs allocated to activities

	2025 £	2024 £
Marketing and publicity	441	-
Fundraising expenses	2,543	33
Administrative fees	40,272	2,749
Office and administration	6,562	7,096
Volunteer and travel	1,092	1,962
Sundry	727	343
Governance costs	2,899	26,951
	<u>54,536</u>	<u>39,134</u>
Analysed between:		
Charitable activities	<u>54,536</u>	<u>39,134</u>

Governance costs includes payments to the accountants of £675 exc. VAT (2024 - £680) for an independent examination and £1,000 exc. VAT (2024 - £945) for other services.

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Support costs allocated to activities

(Continued)

A detailed review of the costs has been undertaken and identified that governance costs in 2024 included administrative costs of £24,664 which should be allocated to support, as has been done for 2025. Were these costs to have been allocated to support last year, the comparative for governance costs for 2024 would be £2,287.

7 Trustees

During the year, two Trustees were reimbursed for costs incurred in connection with the charity's activities. T Denison (Trustee) was reimbursed mileage of £1,496 (2024 - £1,114), phone costs of £250 (2024 - £125) and other costs (Inc. office costs) of £3,784.81 (2024 - No Comparative). R Adams was reimbursed other costs (Inc. office costs) of £325.67 (2024 - No Comparative).

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

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

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Computers £
Cost	
At 1 April 2024	8,735
Additions	1,534
At 31 March 2025	10,269
Depreciation and impairment	
At 1 April 2024	8,735
Depreciation charged in the year	246
At 31 March 2025	8,981
Carrying amount	
At 31 March 2025	1,288

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	2,207	1,774
Prepayments and accrued income	264	-
	<u>2,471</u>	<u>1,774</u>

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	54	-
Accruals and deferred income	14,444	6,384
	<u>14,498</u>	<u>6,384</u>

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Other	-	11,087	(6,407)	4,680
The Margaret Dobson Trust	792	-	(792)	-
Mencap - Together Fund	3,410	-	(3,410)	-
Mulberry Trust	8,750	-	(8,750)	-
Earnest Kleinword Charitable Trust	-	3,840	(3,604)	236
Chichester District Council	357	-	(357)	-
Bailey Thomas	3,364	-	(3,364)	-
Peter Harrison Foundation	6,000	-	(6,000)	-
Bentley Foundation	-	500	-	500
Foyle Foundation	-	5,000	(5,000)	-
Garfield Weston	-	5,000	(5,000)	-
National Lottery Main Grants	-	19,237	(8,754)	10,483
St. James' Place	-	10,000	(1,155)	8,845
Sussex Community Foundation	-	5,000	(5,000)	-
The Samuel Gardner Memorial Trust	-	1,000	-	1,000
William Brake Foundation	-	2,000	-	2,000
Chichester City Council	-	3,000	(3,000)	-
	<u>22,673</u>	<u>65,664</u>	<u>(60,593)</u>	<u>27,744</u>

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13 Restricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
The Margaret Dobson Trust	792	-	-	792
Mencap - Together Fund	3,410	-	-	3,410
Mulberry Trust	8,750	-	-	8,750
Enst Kleinword Charitable Trust	351	-	(351)	-
The Friarsgate Trust	350	-	(350)	-
Chichester District Council	-	3,000	(2,643)	357
Bailey Thomas	-	9,870	(6,506)	3,364
Peter Harrison Foundation	-	6,000	-	6,000
Magic Little Grants	-	500	(500)	-
	<u>13,653</u>	<u>19,370</u>	<u>(10,350)</u>	<u>22,673</u>

Mencap - Together Fund

ThinkSport and ThinkDance - via Zoom and Face-to-Face working toward the Round The World Challenge, supported by Mencap.

Mulberry Trust

Administration Services to Think18 – all aspects of Charity Administration.

Earnest Kleinwort Charitable Trust

ThinkPerform - Sunday morning activities covering singing, dancing and acting

The Friarsgate Trust

ThinkOut Wellbeing (Tuesdays Dance)

Chichester District Council

Thk18 - Camping Weekend (August 2023)

Bailey Thomas

ThinkSport - Saturday activities (venue hire/teachers fees)

Peter Harrison Foundation

ThinkSport - Saturday morning activities (over 2 years)

Chichester District Council

Zoom activities

Magic Little Grants

ThinkPerform - Sunday morning activities covering singing, dancing and acting.

William Wates Memorial Fund

ThinkPerform - Sunday morning activities covering singing, dancing and acting.

Bentley Foundation / ThinkPerform

ThinkPerform - Sunday morning activities covering singing, dancing and acting.

Chichester City Council

ThinkPerform - Sunday morning activities covering singing, dancing and acting.

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13 Restricted funds

(Continued)

Ernest Kleinwort Charitable Trust

ThinkPerform - Sunday morning activities covering singing, dancing and acting.

Foyle Foundation

Core costs

Garfield Weston

Core costs

National Lottery Main Grants

Halow - one Thursday per month for 6 months External Activities Hosts (one Thursday per month) Venue Hire of Apuldram Centre (Thursdays as above).

Contribution to 2 x ThinkOut Theatre Trip for 18 young adults plus carers Stagecoach - Zoom Drama, Dance, Sing.

St. James's Place

ThinkSport - Saturday activities

Sussex Community Foundation

Equipment & Materials, Workshop Leaders, Legal & Accountancy

The Samuel Gardener Memorial Trust

ThinkPerform - Sunday morning activities covering singing, dancing and acting

William Brake Foundation

ThinkPerform - Sunday morning activities covering singing, dancing and acting

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	40,496	76,115	(56,999)	59,612
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	65,476	68,734	(93,714)	40,496
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 31 March 2025 are represented by:			
Tangible assets	1,288	-	1,288
Current assets/(liabilities)	58,324	27,744	86,068
	<u>59,612</u>	<u>27,744</u>	<u>87,356</u>
	<u><u>59,612</u></u>	<u><u>27,744</u></u>	<u><u>87,356</u></u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:			
Current assets/(liabilities)	40,496	22,673	63,169
	<u>40,496</u>	<u>22,673</u>	<u>63,169</u>
	<u><u>40,496</u></u>	<u><u>22,673</u></u>	<u><u>63,169</u></u>

16 Related party transactions

Transactions with related parties

In addition to the reimbursement of costs as disclosed in note 7, during the year the charity paid the following to trustees or their family members for contractor services relating to the charity's activities:

	2025	2024
Hilary Freeborough	£0	£6,525
Tessa Denison	£11,263	£7,812
Louis Denison-Foster	£1,880	£615
Bella Denison-Foster	£1,375	£435
Roger Adams	£1,811	£975

The transactions took place under normal market conditions. No trustee received remuneration for their services as a Trustee.

THINK18

England & Wales - Charity number 1186158

Accounts

Charity registration number 1186158

THINK18
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

THINK18

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

T Denison
J P Kavanagh
H L Jellard
R Deans
R Adams
Mr N D Taylor (Appointed 19 February 2024)

Charity number

1186158

Principal address

2 Home Farm Court
Shillinglee
Surrey
Godalming
GU8 4SY

Independent examiner

Jordan Abbott BSc ACA
Carpenter Box
Piper House 4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

THINK18

CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 17

THINK18

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 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 charity's constitution (adopted 31 August 2019, revised July 2021), 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

THINK18 is the concept of Teresa (Tessa) Denison. Tessa's daughter Rosie, who has Down Syndrome, and her friends are reaching a stage in their lives where they are seeking to build a wide range of experiences and create new friendships.

The purpose of THINK18 is to relieve the needs and promote the social inclusion of young people and adults (aged 16-35) with learning disabilities, in such ways as the Trustees shall think fit and promote the social inclusion of such young adults who are socially excluded as a result of their age and learning disability, in particular but not exclusively by offering advice, support and opportunities for social interaction, recreational and other activities designed to promote their independence, improve their conditions of life and prevent them from becoming socially excluded.

The values at the heart of everything we do are: putting young people first; inclusion; creativity; respect; networking; integrity.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Executive Summary

This report covers the period 1st August 2023 to 30th June 2024.

THINK18 aims to provide benefit to young adults with learning disabilities primarily in West Sussex, but not excluding other UK young adults. Our ethos is driven by a commitment to enable young people with learning disabilities to transition to adulthood with the help of targeted activities.

Our key objective is to relieve the needs and promote the social inclusion of young adults (aged 16-35) with learning disabilities.

Our values are at the heart of everything we do: putting people first; inclusion; creativity; respect; networking; integrity.

The Charity is governed by the Board of Trustees, supported by committees and working groups. We do not employ staff but use a wide range of independent contractors to deliver services and provide administration support. We also have a growing number of volunteers. Trustees, volunteers and independent contractors are DBS screened and have completed safeguarding and first aid training where required.

Our accounting balance as at 30th June 2024 was £97,085 (£50,647 restricted funds, £46,438 unrestricted funds). Our reserves policy requires that we retain sufficient reserve funds to run for 6 months, and currently £38,500 is kept in reserve to reflect this.

During the period, THINK18 has seen continued membership growth. We now have 102 members and offer 7 online activities and 2 in-person activities every week and other events for young adults with learning disabilities, their carers and families.

THINK18

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

For the future, we have identified the following priorities to develop THINK18 as a Charitable Incorporated Organisation (CIO) and strengthen our ability to deliver our objectives:

- Continue offering social activities in safe environments
- Consolidate our activities to extend the benefits to a growing number of young adults both preparing to leave and having left education
- Develop and extend our pool of volunteers
- Develop our parent/carer committee to greater understand and respond to problems and issues
- Reflect the views of our young adults' 'Voices' committee, which provides feedback on new ideas, fundraising, wellbeing, activities and other aspects of THINK18
- Appoint an experienced senior manager to support the Board of Trustees and drive the Charity forward.

In January 2024, we appointed a Treasurer and in September 2024 we appointed a COO to further these aims.

Aims

- To support young people with learning disabilities with the transition to adulthood and onwards through offering ongoing opportunities for their health and wellbeing and to help them to live, learn and work in their communities.
- To offer a range of exciting and valuable social networking opportunities in local, accessible places and through online platforms such as Zoom, WhatsApp.
- To encourage greater involvement between young adults with and without disabilities through suitably trained, age appropriate, volunteering, coaching and activity leadership.
- To ensure all young adults with learning disabilities, whatever their personal circumstances, can access THINK18 activities, for example: by enabling suitable transport and bursaries.
- Offer parents/carers a vibrant and supportive network to share experiences, ideas and learning opportunities through formal sessions and informal social events.

THINK18 has grown and developed significantly since its first activities in October 2019, establishing networks with young adults, their families and friends, local schools and colleges, and other organisations and providers to offer high quality, consistent opportunities for social interaction, learning and fun.

Beneficiaries: At June 2024 THINK18 had 102 young adult members with moderate to severe learning disabilities.

Activities

In Person Social Activities

<https://www.think18.org.uk/sat-activities/>

THINK18 began with the aim to offer social activities using local premises. We use the Apuldram Centre as a venue for our weekly SATURDAY ACTIVE on Saturday mornings for face-to-face activities, which include sports, drama, music, dance and art, enabling us to currently accommodate 28-30 participants. We also use the centre for our monthly Thursday night experiences and, on occasion, Saturday afternoons when we offer specialist workshops.

We started THINKPERFORM in Jan 2024 which runs every Sunday in term time and is now very much part of our young programme. It is a 'Musical Theatre' group with facilitators from 'Holly King Performance Academy' and we offer the opportunity for young adults to perform at various venues in and around West Sussex. We also started THINKVOICE in Jan 2024 where our young adults get the opportunity to say what they would like, help create policies such as the kindness policy and ensure our activities give them the best experience.

We hold online zoom activities seven times a week in the evenings, Mon – Thur. Dance, drama, health, singing, art, chat and drinks are all popular, giving our young adults a time to check in, participate in some great sessions and parents to get some respite.

In addition, we arrange regular pub nights, cinema and theatre trips, workshops, alongside a 3-day summer camp and various sport, art and music activities throughout the year during the holidays. We have introduced our young adults to new experiences including basketball, judo, dance workshops, music soundbaths, Pilates and performance workshops.

THINK18

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Working with partners

Since our inception, we have worked with the Halow Project and more recently Apuldram to deliver activities bring together members of local charities to offer more opportunities at affordable cost.

During 2023 we built new relationships with third party providers who run some engaging activities and work with Chichester College and Fordwater as a feeder for facilitators, volunteers and young adults.

In addition, we are working in partnership with Chichester University to offer volunteering and work placements across our activities and events to support students with their degree courses while providing specialist volunteering hours in all aspects of the charity.

We ran an introduction to Adaptive Judo for learning disabilities with the British Judo Team.

We also put on a performance of 'The Little Mermaid' with our newly collaborated 'Holly King Performance Academy'.

Volunteers

As well as paying contractors to support THINK18's work (e.g. tutoring for At Home, administration and operations), THINK18 depends on a team of volunteers who operate at all levels of the organisation.

Tessa, the founder and trustee, volunteers full time as Think18 Co-ordinator, and other trustees are also actively involved in the running of THINK18. In addition, volunteers help with marketing and social media, administration and direct delivery support (9-10 volunteers currently contribute a total of 17-20 hours per week to support At Home and Saturday Club activities). We have a rota for our Saturday Activities involving over 12 volunteers who give support on a monthly basis. This is made up of parents with the lived experience and additional people who would like to help make a difference in our community.

We are also active members of the Voluntary Action Arun & Chichester – supporting and promoting charities and community groups. They offer free additional training, support, networking events and volunteer recruitment opportunities across our local community.

We estimate that our average contribution from volunteers is 69hrs per week.

Policies and Procedures

THINK18 has core policies and procedures in place and revises them regularly and at least every three years (dates in brackets are when each will next be reviewed):

- Business Plan (March 2024)
- Complaints (Apr 2027)
- Confidentiality (Sep 2024)
- Conflicts of Interest (Sep 24)
- Data Protection (Oct 24)
- Disposals (June 2025)
- E Safety (Sep 25)
- Equal Opportunities and Inclusion (Nov 27)
- Ethical Fundraising (July 25)
- Financial Management (Nov 2024)
- Health & Safety (May 2025)
- IT and Cyber (Sep 2025)
- Safeguarding (May 2025)
- Trustee Recruitment & Induction Procedure (Jun 2027)
- Volunteer Handbook (Sept 2026)
- Contractors Handbook (Sept 2026)

THINK18

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Financial review

THINK18 work is funded through fundraising, grants and donations both from individuals and organisations.

Our accounts cover the period 1st April 2023 to 31st March 2024. During this period, we received £19,370 in restricted and unrestricted grants. From April 2024 to June 2024 we raised a further £38,324 in restricted/unrestricted grants for THINK18 projects and administration.

Our accounting balance as at 31st March 2024 was £63,168 (£22,673 restricted funds, £40,495 unrestricted funds).

Our accounting balance as at 30th June 2024 was £97,085 (£50,647 restricted funds, £46,438 unrestricted funds). Our reserves policy requires that we retain sufficient reserve funds to run for 6 months, and currently £38,500 is kept in reserve to reflect this.

Trading and Tax:

THINK18 is aware of the Charity Commission guidance: 'Trustee trading and tax: how charities may lawfully trade'. **THINK18** will only trade in pursuit of its charitable objectives. The Trust acknowledges restrictions on engaging in trades and will not engage in such commercially- oriented trades where a significant risk to its assets would be involved.

THINK18 will not undertake any activities that may be subject to income tax, only undertaking activities that fall into one of the following charity law categories:

- 'primary purpose trading'
- 'ancillary trading'
- 'non-primary purpose trading' that does not involve significant risk to the resources of the charity

THINK18 is not registered for VAT with HMRC as cash flow is currently below the threshold for registration.

Structure, governance and management

THINK18 is a Charitable Incorporated Organisation. We have a constitution and are governed by a Board of Trustees, supported by working groups. Trustees oversee and monitor fundraising activities and use of funds to deliver the objects of the charity; managing any associated risks and following the Charity Commission's guidance on Public Benefit.

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

T Denison

J P Kavanagh

H A Freeborough

(Resigned 24 July 2023)

H L Jellard

R Deans

R Adams

Mr N D Taylor

(Appointed 19 February 2024)

Recruitment and appointment of trustees

The initial trustees were found and selected by the founder Teresa Denison, appointed in April 2019 and agreed in the constitution of August 2019. Additional Trustees have been sought to further the knowledge and expertise of THINK18 in meeting our needs as the charity has grown. Recruitment is through public advertisements, volunteering organisations, word of mouth, and selection interview.

New Trustees receive the Trustee Handbook, the Constitution, Trustees' Annual Report & Financial Statements, policies, and recent Trustees' meeting minutes.

THINK18

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Working Groups:

Working groups are set up as needed to support activities - e.g. fundraising, volunteer recruitment and management, policies and procedures, development/delivery of THINK18 activities.

Delegated Responsibilities:

THINK18 does not employ staff. However, we use a range of independent contractors to provide services for our young adult members and for administration support. In addition, we directly recruit and support a growing number of volunteers.

Trustees, volunteers and independent contractors are DBS screened and have completed safeguarding and first aid training where required.

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

Robert Deans

.....
R Deans

Chair

10 January 2025

Date:

THINK18

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THINK18

I report to the trustees on my examination of the financial statements of THINK18 (the charity) for the year ended 31 March 2024.

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).

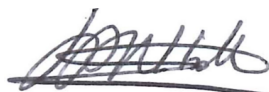
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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.



Jordan Abbott BSc ACA

Carpenter Box
Piper House 4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

Dated: 13 January 2025

THINK18

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	13,035	19,370	32,405	19,932	29,000	48,932
Charitable activities	4	55,699	-	55,699	97,728	-	97,728
Total income		<u>68,734</u>	<u>19,370</u>	<u>88,104</u>	<u>117,660</u>	<u>29,000</u>	<u>146,660</u>
Charitable activities	5	93,714	10,350	104,064	98,623	51,563	150,186
Net income/(expenditure) and movement in funds		<u>(24,980)</u>	<u>9,020</u>	<u>(15,960)</u>	<u>19,037</u>	<u>(22,563)</u>	<u>(3,526)</u>
Reconciliation of funds:							
Fund balances at 1 April 2023		<u>65,476</u>	<u>13,653</u>	<u>79,129</u>	<u>46,439</u>	<u>36,216</u>	<u>82,655</u>
Fund balances at 31 March 2024		<u><u>40,496</u></u>	<u><u>22,673</u></u>	<u><u>63,169</u></u>	<u><u>65,476</u></u>	<u><u>13,653</u></u>	<u><u>79,129</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THINK18

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	10		-		2,911
Current assets					
Debtors	11	1,774		1,270	
Cash at bank and in hand		67,779		77,340	
		<u>69,553</u>		<u>78,610</u>	
Creditors: amounts falling due within one year	12	6,384		2,392	
		<u>6,384</u>		<u>2,392</u>	
Net current assets			63,169		76,218
Total assets less current liabilities			<u>63,169</u>		<u>79,129</u>
The funds of the charity					
Restricted income funds	13	22,673		13,653	
Unrestricted funds		40,496		65,476	
		<u>63,169</u>		<u>79,129</u>	

The financial statements were approved by the trustees on 10 January 2025

Robert Deans
.....
R Deans
Trustee

THINK18

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

THINK18 is a Charitable Incorporated Organisation (CIO) registered in England and Wales (number 1186158).

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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 £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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 or grantors 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, including grant 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.

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

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.

1.6 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:

Computers	3 years straight line
-----------	-----------------------

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 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

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 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	11,676	-	11,676	18,564	-	18,564
Grants receivable	-	19,370	19,370	-	29,000	29,000
Membership fees	1,359	-	1,359	1,368	-	1,368
	<u>13,035</u>	<u>19,370</u>	<u>32,405</u>	<u>19,932</u>	<u>29,000</u>	<u>48,932</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Membership Contributions towards Activities	55,699	97,728
	<u>55,699</u>	<u>97,728</u>

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Depreciation and impairment	2,910	2,913
Charitable expenditure general	14,610	15,537
Activity Leaders, Instructors and Support Team	12,150	6,941
Think Out Charitable Expenditure	6,791	22,656
Young adults events	2,647	2,238
Rent and venue hire	7,387	9,638
Think Out Leaders, Instructors and Support Team	18,435	51,395
	<u>64,930</u>	<u>111,318</u>
Share of support and governance costs (see note 6)		
Support	12,184	15,221
Governance	26,950	23,647
	<u>104,064</u>	<u>150,186</u>
Analysis by fund		
Unrestricted funds	93,714	98,623
Restricted funds	10,350	51,563
	<u>104,064</u>	<u>150,186</u>

6 Support costs allocated to activities

	2024 £	2023 £
Fundraising expenses	33	1,508
Administrative fees	2,749	2,399
Office and administration	7,096	7,938
Volunteer and travel	1,962	2,784
Sundry	343	592
Governance costs	26,951	23,647
	<u>39,134</u>	<u>38,868</u>
Analysed between:		
Charitable activities	<u>39,134</u>	<u>38,868</u>

Governance costs includes payments to the accountants of £680 (2023 - £650) for an independent examination and £945 (2023 - £900) for other services

7 Trustees

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Trustees (Continued)

During the year one Trustee was reimbursed mileage of £1,114 (2023 - £1,393) and office and phone costs of £125 (2023 - £375).

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-

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

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Computers £
Cost	
At 1 April 2023	8,735
At 31 March 2024	8,735
Depreciation and impairment	
At 1 April 2023	5,825
Depreciation charged in the year	2,910
At 31 March 2024	8,735
Carrying amount	
At 31 March 2023	2,911

11 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	1,774	1,270

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	6,384	2,392

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
The Margaret Dobson Trust	792	-	-	792
Mencap - Together Fund	3,410	-	-	3,410
Mulberry Trust	8,750	-	-	8,750
Enst Kleinword Charitable Trust	351	-	(351)	-
The Friarsgate Trust	350	-	(350)	-
Chichester District Council	-	3,000	(2,643)	357
Bailey Thomas	-	9,870	(6,506)	3,364
Peter Harrison Foundation	-	6,000	-	6,000
Magic Little Grants	-	500	(500)	-
	<u>13,653</u>	<u>19,370</u>	<u>(10,350)</u>	<u>22,673</u>

Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
Round the world challenge	1,135	-	(1,135)	-
Mulberry Trust	7,042	-	(7,042)	-
Let's Get Digital	3,530	-	(3,530)	-
National Lottery Main Grants	7,350	-	(7,350)	-
Sport England Grant	5,109	-	(5,109)	-
Disability Rights UK	3,000	-	(3,000)	-
Sussex Community Foundation (Apuldram)	9,050	-	(9,050)	-
The Margaret Dobson Trust	-	5,000	(4,208)	792
Mencap - Together Fund	-	6,000	(2,590)	3,410
Mulberry Trust	-	15,000	(6,250)	8,750
Enst Kleinword Charitable Trust	-	1,500	(1,149)	351
The Friarsgate Trust	-	1,500	(1,150)	350
	<u>36,216</u>	<u>29,000</u>	<u>(51,563)</u>	<u>13,653</u>

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

13 Restricted funds

(Continued)

Round the World Challenge

ThinkSport and ThinkDance – via Zoom and Face-to-Face working toward the Round The World Challenge, supported by Mencap

Mulberry Trust

Administration Services to Think18 – all aspects of Charity Administration.

Sussex Community Foundation

Equipment & Materials, Workshop Leaders, Legal & Accountancy

Let's Get Digital

Digital Equipment - Laptops, Wacom Tablets, Owl (Training)
Seed Funding - Training & Support

National Lottery Main Grants

Halow - one Thursday per month for 6 months
External Activities Hosts (one Thursday per month)
Venue Hire of Apuldram Centre (Thursdays as above)
Contribution to 2 x ThinkOut Theatre Trip for 18 young adults plus carers
Stagecoach - Zoom Drama, Dance, Sing

Sport England (Active Sussex)

ThinkHealth, Drumfit and Walking activities

Disability Rights UK

Saturday Morning Activities at The Apuldram Centre - includes ThinkSports, Drumfit, Dance, Multi-Sports and Art

Sussex Community Foundation (Apuldram)

Saturday Morning Activities at The Apuldram Centre - includes ThinkSports, Drumfit, Dance, Multi-Sports and Art

The Friarsgate Trust

ThinkOut Wellbeing (Tuesdays Dance)

Chichester District Council

Think18 - Camping Weekend (August 2023)

Baily Thomas Charitable Trust

ThinkSport - Saturday activities (venue hire/teachers fees)

Peter Harrison Foundation

ThinkSport - Saturday morning activities (over 2 years)

Magic Little Grants

ThinkPerform - Sunday morning activities covering singing, dancing and acting.

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	65,476	68,734	(93,714)	40,496
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	46,439	117,660	(98,623)	65,476

15 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:			
Current assets/(liabilities)	40,496	22,673	63,169
	40,496	22,673	63,169
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Tangible assets	2,911	-	2,911
Current assets/(liabilities)	62,565	13,653	76,218
	65,476	13,653	79,129

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

16 Related party transactions

Transactions with related parties

In addition to the reimbursement of costs as disclosed in note 7, during the year the charity paid the following to trustees or their family members for contractor services relating to the charity's activities:

	2024	2023
Hilary Freeborough	£6,525	£10,730
Tessa Denison	£7,812	£0
Louis Denison-Foster	£615	£1,238
Bella Denison-Foster	£435	£0
Roger Adams	£975	£0

The transactions took place under normal market conditions. No trustee received remuneration for their services as a Trustee.

THINK18

England & Wales - Charity number 1186158

Accounts

Charity registration number 1186158

THINK18
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

THINK18

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	T Denison J P Kavanagh H L Jellard R Deans R Adams	(Appointed 13 June 2022)
Charity number	1186158	
Principal address	2 Home Farm Court Shillinglee Godalming Surrey GU8 4SY	
Independent examiner	Jordan Abbott BSc ACA Carpenter Box Jones Avens Piper House 4 Dukes Court Bognor Road Chichester West Sussex PO19 8FX	

THINK18

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 20

THINK18

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 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 charity's constitution (adopted 31 August 2019, revised July 2021), 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

THINK18 is the concept of Teresa (Tessa) Denison. Tessa's daughter Rosie, who has Down Syndrome, and her friends are reaching a stage in their lives where they are seeking to build a wide range of experiences and create new friendships.

The purpose of THINK18 is to relieve the needs and promote the social inclusion of young people and adults (aged 16-35) with learning disabilities, in such ways as the Trustees shall think fit and promote the social inclusion of such young adults who are socially excluded as a result of their age and learning disability, in particular but not exclusively by offering advice, support and opportunities for social interaction, recreational and other activities designed to promote their independence, improve their conditions of life and prevent them from becoming socially excluded.

The values at the heart of everything we do are: putting young people first; inclusion; creativity; respect; networking; integrity

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Executive Summary

This report covers the period 1st June 2022 to 31st July 2023.

THINK18 aims to provide benefit to young people with learning disabilities in, primarily West Sussex but not excluding other UK young adults: enabling young people with learning disabilities to transition to adulthood with the help of targeted activities. Our key objective is to relieve the needs and promote the social inclusion of young adults (aged 16-35) with learning disabilities.

Our values are at the heart of everything we do: putting young people first; inclusion; creativity; respect; networking; integrity.

The Charity is governed by the Board of Trustees, supported by committees and working groups. We do not employ staff but use a wide range of independent contractors to deliver services and provide administration support. We also have a growing number of volunteers. Trustees, volunteers and independent contractors are DBS screened and have completed safeguarding and first aid training where required.

Our accounting balance at 31/07/2023 is £81,156 (£12,370 restricted funds, £68,786 unrestricted funds). Our reserves policy requires that we retain sufficient reserve funds to run for 6 months, and currently £38,500 is kept in reserve to reflect this.

During the period, THINK18 has seen continued rapid growth. We now have 99 members and offering 7 online activities and 1 in person activity every week, as well as THINKOUT 3 days per week, and other events for young adults with learning disabilities, their carers and families.

THINK18

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

At the time of this report, Trustees are working with a new provider for the activities provided through the THINKOUT project. It is expected the transition will be complete by September 2023. This will lead to a significant adjustment to the charity's activities and subsequent reduction in operating income and expenditure.

Footnote: Since September 2023 the ThinkOut project is no longer linked with THINK18 in any way and is no longer part of THINK18's portfolio. It has been rebranded as TOC, which is its own independent Community Interest Company. (ThinkOut was being led by Hilary Freeborough, who at the time was a Trustee for THINK18. Hilary decided to break away from THINK18 in July 2023, taking the ThinkOut project with her and at the same time resigning her Trustee position with THINK18.)

Consequently, THINK18 will see a reduction in operating income/expenditure, as this project reflected approximately 72% of the income for the year 22-23.

For the future, we have identified the following priorities to develop THINK18 as a Charitable Incorporated Organisation (CIO) and strengthen our ability to deliver our objectives:

- Continue offering social activities in a safe environment
- Consolidate our activities to extend the benefits to a growing number of young adults both preparing to leave and having left education
- Review our Trustee responsibilities, including to seek a Treasurer further to the retirement as a Trustee of Jessica Denison
- Develop and extend our pool of volunteers
- Develop our parent/carer committee to understand and respond to problems and issues
- Set up a young adults' 'Voices' committee to feedback new ideas in fundraising, wellbeing, activities and other aspects of THINK18

Aims

- To support young people with learning disabilities with the transition to adulthood and onwards through offering ongoing opportunities for their health and wellbeing and to help them to live, learn and work in their communities.
- To enable these young people to be offered a range of exciting and valuable social networking opportunities in local, accessible places and through online platforms such as Zoom, WhatsApp.
- To encourage greater involvement between young adults with and without disabilities through suitably trained, age appropriate, volunteering, coaching and activity leadership.
- To ensure all young adults with learning disabilities, whatever their personal circumstances, can access THINK18 activities, for example: by enabling suitable transport and bursaries.
- Offer parents/carers a vibrant and supportive network to share experiences, ideas and learning opportunities through formal sessions and informal social events.

THINK18 has grown and developed significantly since its first activities in October 2019, establishing networks with young adults, their families and friends, local schools and colleges, and other organisations and providers to offer high quality, consistent opportunities for social interaction, learning and fun.

Beneficiaries: At July 2023 THINK18 had 99 young adult members with moderate to severe learning disabilities.

Activities

In Person Social Activities

THINK18 began with the aim to offer social activities using local premises. We have since worked with an experienced charity The halow Project to deliver a monthly Thursday club and to support us in our early development. Since May 2020, initiated as result of Covid-19 we have been offering our ZOOM activities. Our weekly Saturday morning face to face activities include sports activities, drama, music, art and sports enabling us to currently accommodate 28-30 participants weekly.

<https://www.think18.org.uk/sat-activities/>

We also arrange regular Pub Nights, Cinema and Theatre trips, workshops, alongside Summer camping and various sport, art and music activities throughout the summer. We have introduced our young adults to new experiences including basketball, judo, dance workshops and performance workshops.

THINK18

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

THINKZOOM

At Home began in April 2020 as a response to the COVID 19 restrictions. From April 2021, 7 sessions per week are held online using Zoom - around 300 sessions in total during this past year.

<https://www.think18.org.uk/online-activities/>

A growing list of activities are held online, working with accredited teachers:

THINKDRAMA, THINKDANCE, THINKART, VIRTUAL DRINKS, THINKSING, THINKDRUM, THINKHEALTH, THINKSPORT, THINKYOGA and THINKMUSIC. Our online activities are very popular, with 12-28 participants at each session, and at times significantly more -

"I have really enjoyed Think Drama, Think Dance and the drinks evening. it has helped me so much in the lockdown and it has helped me to gain confidence in myself. I have also enjoyed meeting new people. Think Dance has given me so much confidence in my dancing and Think Drama has helped me to get into character. The Drinks evening is amazing and I can dress up and show off my outfits and show my talents." THINK18 member

Family events: THINK18 offer 'unsupported' events throughout the year, attended by young adults with parents/ carers, other family members and friends.

2023 we have built new relationships with third party providers who run some engaging activities. Jan – April a local sports company introduced some basketball sessions in Jan/Feb 23. We ran a feltmaking day in Feb with a local arts provider, introduced a 'Soundbath' into our activities, invited Stopgap Dance to run a workshop at Chichester Uni and took a coach of young adults to Paultons Park. During the following months we gave our young adults the opportunity to play in a rock band, hosted a family picnic with karaoke and games, practiced storey massage, we joined forces with halow to run a sports afternoon and went to an interactive theatre trip involving puppets and mythological beasts. Recently we have run a hugely successful 3 day camping weekend for young adults and their parents with over 80 people attending and 8+ volunteers and taken families and young adults to 'The Sound of Music'.

THINKOUT: THINKOUT is all about living, learning and working in the community, offering young adults the chance to identify hopes and dreams, and take steps towards them through volunteering, work experience and apprenticeships. THINKOUT was established in September 2021, opening 1 day per week for 15 participants. From January 2022, THINKOUT grew to offer 3 days per week, which has continued successfully throughout the remaining period of this report.

THINKOUT is commissioned by West Sussex County Council as an Alternative Provider.

At the time of this report, Trustees are working with a new provider for the activities provided through the THINKOUT project. It is expected the transition will be complete by September 2023. This will lead to a significant adjustment to the charity's activities and subsequent reduction in operating income and expenditure.

Other Activities:

We ran, in 2023, an introduction to Adaptive Judo for learning disabilities with the British Judo Team. We also put on a performance of 'The Little Mermaid' with our newly collaborated 'Holly King Performance Academy'.

THINK18

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Volunteers

As well as paying contractors to support THINK18's work (e.g. tutoring for At Home, managing and delivering THINKOUT, administration and operations), THINK18 depends on a team of volunteers who operate at all levels of the organisation.

Tessa, the founder and trustee, volunteers full time as Think18 Co-ordinator, and other trustees are also actively involved in the running of THINK18. In addition volunteers help with marketing and social media, administration and direct delivery support (9-10 volunteers currently contribute a total of 17-20 hours per week to support At Home and Saturday Club activities). We have a rota for our Saturday Activities involving over 12 volunteers who give support on a monthly basis. This is made up of parents with the lived experience and additional people who would like to help make a difference in our community.

We estimate that our average contribution from volunteers is 69hrs per week: 38hrs Charity co-ordinator (Tessa); 12.5hrs from Trustees in a range of roles; 18.5 hrs volunteers supporting delivery of activities.

Policies and Procedures

THINK18 has core policies and procedures in place and revises them regularly (dates in brackets are when each was last reviewed):

- Business Plan (March 2023)
- Complaints (Apr 2021)
- Confidentiality (Sep 2021)
- Conflicts of Interest (June 2021)
- Contractors Handbook (May 2021)
- Data Protection (June 2021)
- Disposals (June 202)
- E Safety (Nov 2021)
- Equal Opportunities and Inclusion (Apr 2021)
- Ethical Fundraising (June 2022)
- Financial Management (Feb 2021)
- Health & Safety (May 2021)
- IT and Cyber (Sep 2021)
- Safeguarding (May 2021)
- Trustee Recruitment & Induction (Jun 2021)
- Volunteer Handbook (May 2021)

Financial review

THINK18 work is funded through fundraising, grants and donations both from individuals and organisations.

This our fourth set of accounts covers the period 1st April 2022 to Mar 31st 2023. During this period we received £29,000 in restricted and unrestricted grants. From Apr-June we raised a further £2,500 in restricted/unrestricted funds for THINK18 projects and administration.

Our accounting balance at the end of the accounting year 31/03/2023 was £79,129 (£13,653 restricted funds, £65,476 unrestricted funds).

Our accounting balance at 31/07/2023 is £81,156 (£12,370 restricted funds, £68,786 unrestricted funds). Our reserves policy requires that we retain sufficient reserve funds to run for 6 months, and currently £38,500 is kept in reserve to reflect this.

THINK18

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Our accounting balance at the end of the accounting year 31/03/2022 was £82,655 (£36,216 restricted funds, £46,439 unrestricted funds).

Our accounting balance at 30/06/2022 is £78,360 (£21,958 restricted funds, £56,402 unrestricted funds). Our reserves policy requires that we retain sufficient reserve funds to run for 6 months, and currently £38,500 is kept in reserve to reflect this.

Trading and Tax:

THINK18 is aware of the Charity Commission guidance: 'Trustee trading and tax: how charities may lawfully trade'. **THINK18** will only trade in pursuit of its charitable objectives. The Trust acknowledges restrictions on engaging in trades and will not engage in such commercially- oriented trades where a significant risk to its assets would be involved.

THINK18 will not undertake any activities that may be subject to income tax, only undertaking activities that fall into one of the following charity law categories:

- 'primary purpose trading'
- 'ancillary trading'
- 'non-primary purpose trading' that does not involve significant risk to the resources of the charity
-

THINK18 is not registered for VAT with HMRC as cash flow is currently below the threshold for registration.

Structure, governance and management

THINK18 is a Charitable Incorporated Organisation. We have a constitution and are governed by a Board of Trustees, supported by working groups. Trustees oversee and monitor fundraising activities and use of funds to deliver the objects of the charity; managing any associated risks and following the Charity Commission's guidance on Public Benefit.

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

T Denison

J P Kavanagh

H A Freeborough

(Resigned 24 July 2023)

H L Jellard

J A Denison

(Retired 31 March 2023)

R Deans

R Adams

(Appointed 13 June 2022)

The initial trustees were found and selected by the founder Teresa Denison, appointed in April 2019 and agreed in the constitution of August 2019. Additional Trustees have been sought to further the knowledge and expertise of THINK18 in meeting our needs as the charity has grown. Recruitment is through public advertisements, volunteering organisations, word of mouth, and selection interview.

New Trustees receive the Trustee Handbook, the Constitution, Trustees' Annual Report & Financial Statements, policies, and recent Trustees' meeting minutes.

Tessa Denison stood down as Chair of the Board of Trustees in March 2023 and Robert Deans was voted in by Trustees as the new Chair at the same time.

THINK18

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Working Groups:

Working groups are set up as needed to support activities - e.g. fundraising, volunteer recruitment and management, policies and procedures, development/delivery of THINK18 activities

Delegated Responsibilities:

THINK18 does not employ staff. However, we use a range of independent contractors to provide services for our young adult members and for administration support. In addition, we directly recruit and support a growing number of volunteers.

Trustees, volunteers and independent contractors are DBS screened and have completed safeguarding and first aid training where required.

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



.....
R Deans
Chair

Date: 8th January 2024

THINK18

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THINK18

I report to the trustees on my examination of the financial statements of THINK18 (the charity) for the year ended 31 March 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

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.

Jordan Abbott BSc ACA

Carpenter Box Jones Avens
Piper House 4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

Dated:

Carpenter Box Jones Avens is the trading name of Jones Avens Limited

THINK18

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	Notes	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
<u>Income from:</u>							
Donations and legacies	3	19,932	29,000	48,932	40,828	58,840	99,668
Charitable activities	4	97,728	-	97,728	33,708	-	33,708
Total income		<u>117,660</u>	<u>29,000</u>	<u>146,660</u>	<u>74,536</u>	<u>58,840</u>	<u>133,376</u>
<u>Expenditure on:</u>							
Charitable activities	5	98,623	51,563	150,186	53,827	36,094	89,921
Net income/(expenditure) for the year/ Net movement in funds		19,037	(22,563)	(3,526)	20,709	22,746	43,455
Fund balances at 1 April 2022		<u>46,439</u>	<u>36,216</u>	<u>82,655</u>	<u>25,730</u>	<u>13,470</u>	<u>39,200</u>
Fund balances at 31 March 2023		<u><u>65,476</u></u>	<u><u>13,653</u></u>	<u><u>79,129</u></u>	<u><u>46,439</u></u>	<u><u>36,216</u></u>	<u><u>82,655</u></u>

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

All income and expenditure derive from continuing activities.

THINK18

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		2,911		5,823
Current assets					
Debtors	11	1,270		1,980	
Cash at bank and in hand		77,340		86,847	
		<u>78,610</u>		<u>88,827</u>	
Creditors: amounts falling due within one year	12	<u>(2,392)</u>		<u>(11,995)</u>	
Net current assets			76,218		76,832
Total assets less current liabilities			<u>79,129</u>		<u>82,655</u>
Income funds					
Restricted funds	13	13,653		36,216	
Unrestricted funds		65,476		46,439	
			<u>79,129</u>		<u>82,655</u>

The financial statements were approved by the Trustees on



.....
R Deans
Trustee

THINK18

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

THINK18 is a Charitable Incorporated Organisation (CIO) registered in England and Wales (number 1186158).

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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 £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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.

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

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.

1.6 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:

Computers	3 years straight line
-----------	-----------------------

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 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 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.

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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.

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies	Unrestricted funds		Restricted funds		Total		Unrestricted funds		Restricted funds		Total	
	2023	2023	2023	2023	2023	2023	2022	2022	2022	2022	2022	2022
	£	£	£	£	£	£	£	£	£	£	£	£
Donations and gifts	18,564	-	-	-	18,564	40,442	-	-	40,442	-	40,442	
Grants receivable	-	29,000	29,000	-	29,000	-	58,840	-	58,840	58,840	58,840	
Membership fees	1,368	-	-	-	1,368	386	-	-	386	-	386	
	<u>19,932</u>	<u>29,000</u>	<u>29,000</u>	<u>29,000</u>	<u>48,932</u>	<u>40,828</u>	<u>58,840</u>	<u>58,840</u>	<u>99,668</u>	<u>58,840</u>	<u>99,668</u>	

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	2023 £	2022 £
Membership Contributions towards Activities	97,728	33,708

Charitable trading income

5 Charitable activities

	2023 £	2022 £
Depreciation and impairment	2,913	2,912
Charitable expenditure general	15,537	5,823
Activity Leaders, Instructors and Support Team	6,941	6,184
Think Out Charitable Expenditure	22,656	25,658
Young adults events	2,238	3,115
Rent and venue hire	9,638	5,690
Think Out Leaders, Instructors and Support Team	51,395	8,788
	<u>111,318</u>	<u>58,170</u>

Share of support costs (see note 6)	15,221	30,201
Share of governance costs (see note 6)	23,647	1,550

150,186 89,921

Analysis by fund

Unrestricted funds	98,623	53,827
Restricted funds	51,563	36,094

150,186 89,921

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Marketing/publicity	-	-	-	564	-	564
Fundraising expenses	1,508	-	1,508	1,037	-	1,037
Administrative fees	2,399	21,587	23,986	20,445	-	20,445
Office and administration	7,938	-	7,938	5,547	-	5,547
Volunteer and travel	2,784	-	2,784	2,211	-	2,211
Sundry	592	-	592	397	-	397
Accountancy	-	2,060	2,060	-	1,550	1,550
	<u>15,221</u>	<u>23,647</u>	<u>38,868</u>	<u>30,201</u>	<u>1,550</u>	<u>31,751</u>
Analysed between						
Charitable activities	<u>15,221</u>	<u>23,647</u>	<u>38,868</u>	<u>30,201</u>	<u>1,550</u>	<u>31,751</u>

Governance costs includes payments to the accountants of £650 (2022- £650) for an independent examination and £900 (2022- £900) for other services.

7 Trustees

During the year one Trustee was reimbursed mileage of £1,393 (2022 - £592) and office and phone costs of £375 (2022 - £250).

8 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Total	-	-

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

9 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.

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10 Tangible fixed assets		
		Computers £
Cost		
At 1 April 2022		8,735
At 31 March 2023		<u>8,735</u>
Depreciation and impairment		
At 1 April 2022		2,912
Depreciation charged in the year		2,912
At 31 March 2023		<u>5,824</u>
Carrying amount		
At 31 March 2023		<u>2,911</u>
At 31 March 2022		<u>5,823</u>
11 Debtors		
	2023	2022
Amounts falling due within one year:	£	£
Trade debtors	1,270	1,980
	<u>1,270</u>	<u>1,980</u>
12 Creditors: amounts falling due within one year		
	2023	2022
	£	£
Accruals and deferred income	2,392	11,995
	<u>2,392</u>	<u>11,995</u>

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021		Movement in funds		Transfers		Balance at 1 April 2022		Movement in funds		Balance at 31 March 2023	
	£	£	Incoming resources	Resources expended	£	£	Incoming resources	Resources expended	£	£	Incoming resources	Resources expended
Round the world challenge	2,010		4,026	(4,901)	-	1,135	-	(1,135)	-	-	-	-
Mulberry Trust	11,460		15,000	(19,418)	-	7,042	-	(7,042)	-	-	-	-
Let's Get Digital	-		7,327	(81)	(3,716)	3,530	-	(3,530)	-	-	-	-
National Lottery Main Grants	-		10,000	(2,650)	-	7,350	-	(7,350)	-	-	-	-
Sport England Grant	-		9,487	(4,378)	-	5,109	-	(5,109)	-	-	-	-
Disability Rights UK	-		3,000	-	-	3,000	-	(3,000)	-	-	-	-
Sussex Community Foundation (Apuldram)	-		10,000	(950)	-	9,050	-	(9,050)	-	-	-	-
The Margaret Dobson Trust	-		-	-	-	-	5,000	(4,208)	792	-	-	-
Mencap - Together Fund	-		-	-	-	-	6,000	(2,590)	3,410	-	-	-
Mulberry Trust	-		-	-	-	-	15,000	(6,250)	8,750	-	-	-
Enst Kleinword Charitable Trust	-		-	-	-	-	1,500	(1,149)	351	-	-	-
The Friarsgate Trust	-		-	-	-	-	1,500	(1,150)	350	-	-	-
	13,470		58,840	(32,378)	(3,716)	36,216	29,000	(51,563)	13,653			

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

13 Restricted funds

Round the World Challenge

ThinkSport and ThinkDance – via Zoom and Face-to-Face working toward the Round The World Challenge, supported by Mencap

Mulberry Trust

Administration Services to Think18 – all aspects of Charity Administration.

Sussex Community Foundation

Equipment & Materials, Workshop Leaders, Legal & Accountancy

Let's Get Digital

Digital Equipment - Laptops, Wacom Tablets, Owl (Training)
Seed Funding - Training & Support

National Lottery Main Grants

Halow - one Thursday per month for 6 months
External Activities Hosts (one Thursday per month)
Venue Hire of Apuldram Centre (Thursdays as above)
Contribution to 2 x ThinkOut Theatre Trip for 18 young adults plus carers
Stagecoach - Zoom Drama, Dance, Sing

(Continued)

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

13 Restricted funds (Continued)

Sport England (Active Sussex)
ThinkHealth, Drumfit and Walking activities

Disability Rights UK
Saturday Morning Activities at The Apuldram Centre – includes ThinkSports, Drumfit, Dance, Multi-Sports and Art

Sussex Community Foundation (Apuldram)
Saturday Morning Activities at The Apuldram Centre – includes ThinkSports, Drumfit, Dance, Multi-Sports and Art

The Friarsgate Trust
ThinkOut Wellbeing (Tuesdays Dance)

Chichester District Council
Think18 - Camping Weekend (August 2023)

Baily Thomas Charitable Trust
ThinkSport - Saturday activities (venue hire/teachers fees)

Peter Harrison Foundation
ThinkSport - Saturday morning activities (over 2 years)

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:					
Tangible assets	2,911	-	2,911	5,823	5,823
Current assets/(liabilities)	62,563	13,655	76,218	40,616	76,832
	<u>65,474</u>	<u>13,655</u>	<u>79,129</u>	<u>46,439</u>	<u>82,655</u>

15 Related party transactions

During the year the charity paid a total of £10,730 (2022 - Nil) to Hilary Freeborough, a trustee of the charity, for providing contractor services relating to one of the charity's activities. The charity also paid a total of £1,238 (2022 - £137) to Louis Denison-Foster, the son of Tessa Denison, a trustee of the charity, for providing similar contractor services. The transactions took place under normal market conditions. No trustee received remuneration for their services as a Trustees.

16 After date events

Since September 2023 the ThinkOut project is no longer linked with THINK18 in any way and is no longer part of THINK18's portfolio. Consequently, THINK18 will see a reduction in operating income/expenditure following the year end, as this project reflected approximately 72% of the income for the year 22-23.

THINK18

England & Wales - Charity number 1186158

Accounts

Charity registration number 1186158

THINK18
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

THINK18

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

T Denison
J P Kavanagh (Appointed 2 December 2021)
H A Freeborough (Appointed 21 October 2021)
H L Jellard (Appointed 28 July 2021)
J A Denison
R Deans
R Adams (Appointed 13 June 2022)

Charity number

1186158

Principal address

2 Home Farm Court
Shillinglee
Godalming
Surrey
GU8 4SY

Independent examiner

Jordan Abbott BSc ACA
Jones Avens Limited
Piper House 4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

THINK18

CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 16

THINK18

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 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 charity's constitution (adopted 31 August 2019, revised July 2021), 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

THINK18 is the concept of Teresa (Tessa) Denison. Tessa's daughter Rosie, who has Down Syndrome, and her friends are reaching a stage in their lives where they are seeking to build a wide range of experiences and create new friendships.

The purpose of THINK18 is to relieve the needs and promote the social inclusion of young people and adults (aged 16-35) with learning disabilities, in such ways as the Trustees shall think fit and promote the social inclusion of such young adults who are socially excluded as a result of their age and learning disability, in particular but not exclusively by offering advice, support and opportunities for social interaction, recreational and other activities designed to promote their independence, improve their conditions of life and prevent them from becoming socially excluded.

THINK18 aims to provide benefit to young people with learning disabilities in, primarily West Sussex but not excluding other UK young adults: enabling young people with learning disabilities to transition to adulthood with the help of targeted activities. Our key objective is to relieve the needs and promote the social inclusion of young adults (aged 16-35) with learning disabilities.

The values at the heart of everything we do are: *putting young people first; inclusion; creativity; respect; networking; integrity*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During the period from Nov 2019 to Dec 2021, THINK18 has grown rapidly. We now have 65 members, and offering 7 online activities and 1 in person activity every week, as well as THINKOUT 3 days per week, and other events for young adults with learning disabilities, their carers and families.

For the future, we have identified the following priorities to develop THINK18 as a Charitable Incorporated Organisation (CIO) and strengthen our ability to deliver our objectives:

- Continue offering social activities in a safe environment
- Develop and extend our pool of volunteers
- Provide a range of transport to enable as many young adults as possible to access activities.
- Develop our parent/carer committee to understand and respond to problems and issues

Aims

- To support young people with learning disabilities with the transition to adulthood and onwards through offering ongoing opportunities for their health and wellbeing and to help them to live, learn and work in their communities.
- To enable these young people to be offered a range of exciting and valuable social networking opportunities in local, accessible places and through online platforms such as Zoom, WhatsApp.
- To encourage greater involvement between young adults with and without disabilities through suitably trained, age appropriate, volunteering, coaching and activity leadership.
- To ensure all young adults with learning disabilities, whatever their personal circumstances, can access THINK18 activities, for example: by enabling suitable transport and bursaries.
- Offer parents/carers a vibrant and supportive network to share experiences, ideas and learning opportunities through formal sessions and informal social events.

THINK18

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

THINK18 has grown and developed significantly since its first activities in October 2019, establishing networks with young adults, their families and friends, local schools and colleges, and other organisations and providers to offer high quality, consistent opportunities for social interaction, learning and fun.

Beneficiaries: At June 2022 THINK18 had 65 young adult members with moderate to severe learning disabilities.

Activities

In Person Social Activities

THINK18 began with the aim to offer social activities using local premises. In October 19 we contracted experienced provider The Halow Project to deliver a monthly Thursday club and to support us in our early development. After 2 successful meetings, with 15 - 17 participants, we were unable to meet as a result of the Covid-19 pandemic, and instead began offering our At Home activities. From June 2021 face to face activities recommenced weekly on Saturdays. We currently accommodate 28-30 participants weekly; we have introduced Yoga, music and summer sports to enable us to accommodate 30 plus on a regular basis.

<https://www.think18.org.uk/sat-activities/>

Since September 21, we have been organising Pub Nights 1 evening per month as an alternative to that week's Virtual Drinks online, with 15-16 young adults joining.

At Home

At Home began in April 2020 as a response to the COVID 19 restrictions. During the year to March 2021, 6 sessions per week were held online using Zoom, (around 300 sessions in total). From April 2021 to June 2022 the sessions increased to 7 sessions per week.

<https://www.think18.org.uk/online-activites/>

A growing list of activities are held online, working with accredited teachers: THINKDRAMA, THINKDANCE, THINKART, VIRTUAL DRINKS, THINKSING, THINKDRUM, THINKHEALTH, THINKSPORT, THINKYOGA and THINKMUSIC. Our online activities are very popular, with 12-28 participants at each session, and at times significantly more -

"I have really enjoyed Think Drama, Think Dance and the drinks evening. it has helped me so much in the lockdown and it has helped me to gain confidence in myself. I have also enjoyed meeting new people. Think Dance has given me so much confidence in my dancing and Think Drama has helped me to get into character. The Drinks evening is amazing and I can dress up and show off my outfits and show my talents." THINK18 member

Family events: THINK18 offer 'unsupported' events throughout the year, attended by young adults with parents/carers, other family members and friends.

These began with a film showing of **Rocket Man** in December 12th, 2019, and have continued whenever possible during lockdown. Our family events have included 3 '**Fun Nights**' from September 2020, a **Halloween** event in October 2020, and in the summer of 2021 our **Summer Party** and **THINKCAMP**; with 70 people enjoying a BBQ, entertainments and sleepover in tents. In July 2021 our **THINKWALK** began for young adults and their family/carers with 24 people attending, and has continued monthly. Most recently we have organised theatre trips, a further 3 day camping weekend for August, once a month PUBNIGHT and some joint sports activities with halow and mencap.

THINKOUT: THINKOUT is all about living, learning and working in the community, offering young adults the chance to identify hopes and dreams, and take steps towards them through volunteering, work experience and apprenticeships. THINKOUT was established in September 2021, opening 1 day per week for 15 participants. From January 2022, THINKOUT grew to offer 3 days per week, which has continued successfully throughout the remaining period of this report.

THINKOUT is commissioned by West Sussex County Council as an Alternative Provider.

THINK18

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Other Activities:

THINK18 held Christmas card **Art Competitions** in 2020 and 2021, judged by local artists Tom Yendell with over 30 entrants each year

In partnership with MENCAP THINK18 hosted the **Virtual Challenge** and **Round the World Challenge** supporting 29 young adults to get active

Volunteers

As well as paying contractors to support THINK18's work (e.g. tutoring for At Home, managing and delivering THINKOUT, administration and operations), THINK18 depends on a team of volunteers who operate at all levels of the organisation.

Tessa, the founder and chair of trustees, volunteers full time as Think18 Co-ordinator, and other trustees are also actively involved in the running of THINK18. In addition volunteers help with marketing and social media, administration and direct delivery support (9-10 volunteers currently contribute a total of 17-20 hours per week to support At Home and Saturday Club activities).

We estimate that our average contribution from volunteers is 69hrs per week: 38hrs Charity co-ordinator (Tessa); 12.5hrs from Trustees in a range of roles; 18.5 hrs volunteers supporting delivery of activities.

Policies and Procedures

THINK18 has core policies and procedures in place and revises them regularly:

- Business Plan (current plan April 2022 to March 2023)
- Complaints (Apr 2021)
- Confidentiality (Sep 2021)
- Conflicts of Interest (June 2021)
- Contractors Handbook (May 2021)
- Data Protection (June 2021)
- Disposals (June 2022 Draft)
- E Safety (Nov 2021)
- Equal Opportunities and Inclusion (Apr 2021)
- Ethical Fundraising (June 2022 Draft)
- Financial Management (Feb 2021)
- Health & Safety (May 2021)
- IT and Cyber (Sep 2021)
- Safeguarding (May 2021)
- Trustee Reecruitment & Induction (Jun 2021)
- Volunteer Handbook (May 2021)

Financial review

THINK18 work is funded through fundraising, grants and donations both from individuals and organisations.

Funding for THINK18 began with £18,000 of unrestricted donations from individuals, raised through a fundraising launch in May 2019) and further small scale fundraising activities. By Oct 19 we had raised £27,647.

We became a CIO on Nov 5th 2019, beginning our activities and continuing to fundraise. Our third set of accounts covers the period 1st April 2021 to 31st Mar 2022. During this period we received £58,840 in restricted/unrestricted grants and we raised a further £40,828 in restricted/unrestricted funds for THINK18 projects and administration.

Our accounting balance at the end of the accounting year 31/03/2022 was £82,655 (£36,216 restricted funds, £46,439 unrestricted funds).

Our accounting balance at 30/06/2022 is £78,360 (£21,958 restricted funds, £56,402 unrestricted funds). Our reserves policy requires that we retain sufficient reserve funds to run for 6 months, and currently £38,500 is kept in reserve to reflect this.

THINK18

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Trading and Tax:

THINK18 is aware of the Charity Commission guidance: 'Trustee trading and tax: how charities may lawfully trade'. THINK18 will only trade in pursuit of its charitable objectives. The Trust acknowledges restrictions on engaging in trades and will not engage in such commercially- oriented trades where a significant risk to its assets would be involved.

THINK18 will not undertake any activities that may be subject to income tax, only undertaking activities that fall into one of the following charity law categories:

- 'primary purpose trading'
- 'ancillary trading'
- 'non-primary purpose trading' that does not involve significant risk to the resources of the charity

THINK18 is not registered for VAT with HMRC as cash flow is currently below the threshold for registration.

Structure, governance and management

THINK18 is a Charitable Incorporated Organisation. We have a constitution and are governed by a Board of Trustees, supported by working groups. Trustees oversee and monitor fundraising activities and use of funds to deliver the objects of the charity; managing any associated risks and following the Charity Commission's guidance on Public Benefit.

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

T Denison	
J P Kavanagh	(Appointed 2 December 2021)
H A Freeborough	(Appointed 21 October 2021)
H L Jellard	(Appointed 28 July 2021)
K Jezzard	(Resigned 31 December 2021)
J A Denison	
R Deans	
R Adams	(Appointed 13 June 2022)

The initial trustees were found and selected by the founder Teresa Denison, appointed in April 2019 and agreed in the constitution on August 2019. Additional Trustees have been sought to further the knowledge and expertise of THINK18 in meeting our needs as the charity has grown. Recruitment is through public advertisements, volunteering organisations, word of mouth, and selection interview.

New Trustees receive the Trustee Handbook, the Constitution, Trustees' Annual Report & Financial Statements, policies, and recent Trustees' meeting minutes

Working Groups:

Working groups are set up as needed to support activities - e.g. fundraising, volunteer recruitment and management, policies and procedures, development/delivery of THINK18 activities

Delegated Responsibilities:

THINK18 does not employ staff. However, we use a range of independent contractors to provide services for our young adult members and for administration support. In addition, we directly recruit and support a growing number of volunteers.

Trustees, volunteers and independent contractors are DBS screened and have completed safeguarding and first aid training where required.

THINK18

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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



.....
T Denison

Chair

Date: 25 October 2022
.....

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THINK18

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THINK18

I report to the trustees on my examination of the financial statements of THINK18 (the charity) for the year ended 31 March 2022.

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

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.

Jordan Abbott BSc ACA

Jones Avens Limited
Piper House 4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

Dated: 25/10/2022.....

THINK18

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income from:							
Donations and legacies	4	40,828	58,840	99,668	10,516	30,466	40,982
Charitable activities	5	33,708	-	33,708	763	-	763
Total income		<u>74,536</u>	<u>58,840</u>	<u>133,376</u>	<u>11,279</u>	<u>30,466</u>	<u>41,745</u>
Expenditure on:							
Charitable activities	6	53,827	36,094	89,921	11,897	16,996	28,893
Net income for the year/ Net movement in funds		20,709	22,746	43,455	(618)	13,470	12,852
Fund balances at 1 April 2021		25,730	13,470	39,200	26,348	-	26,348
Fund balances at 31 March 2022		<u>46,439</u>	<u>36,216</u>	<u>82,655</u>	<u>25,730</u>	<u>13,470</u>	<u>39,200</u>

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

All income and expenditure derive from continuing activities.

THINK18

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		5,823		-
Current assets					
Debtors	11	1,980		-	
Cash at bank and in hand		86,847		39,200	
		<u>88,827</u>		<u>39,200</u>	
Creditors: amounts falling due within one year	12	<u>(11,995)</u>		<u>-</u>	
Net current assets			76,832		39,200
Total assets less current liabilities			<u>82,655</u>		<u>39,200</u>
Income funds					
Restricted funds	13		36,216		13,470
Unrestricted funds			46,439		25,730
			<u>82,655</u>		<u>39,200</u>

The financial statements were approved by the Trustees on 20th Oct 2022



T Denison
Trustee

THINK18

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

THINK18 is a Charitable Incorporated Organisation (CIO) registered in England and Wales (number 1186158).

1.1 Reporting period

The 2021 financial statements were presented for a 17 month period. This longer period was due to it being the charity's first year of trading. Because of this, the financial statements (including the related notes) are not entirely comparable.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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 £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 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.

1.5 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.

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.6 Expenditure

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.

1.7 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:

Computers	3 years straight line
-----------	-----------------------

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.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 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.

1.10 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.

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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 Change in accounting policy

The 2021 accounts and therefore comparatives were prepared on the receipts and payments basis as permitted for smaller charities under charity legislation. Accruals accounts were prepared for the year ended 31 March 2022 under the charities SORP and the FRS102 Accounting Standard. Had the 2021 accounts been prepared under the accruals basis this would not have resulted in any material adjustments to the financial statements and therefore comparatives have not been restated.

3 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.

4 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	40,442	-	40,442	9,812	-	9,812
Grants receivable	-	58,840	58,840	-	30,466	30,466
Membership fees	386	-	386	704	-	704
	<u>40,828</u>	<u>58,840</u>	<u>99,668</u>	<u>10,516</u>	<u>30,466</u>	<u>40,982</u>

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Charitable activities

	2022 £	2021 £
Sales within charitable activities	33,708	763

6 Charitable activities

	2022 £	2021 £
Depreciation and impairment	2,912	-
Charitable expenditure general	5,823	3,112
Zoom leaders/instructors and support team	6,184	7,595
ThinkOut	25,658	-
Young adults events	3,115	2,475
Rent and venue hire	5,690	587
Course leaders/instructors and support team	8,788	-
	58,170	13,769
Share of support costs (see note 7)	30,201	15,124
Share of governance costs (see note 7)	1,550	-
	89,921	28,893
Analysis by fund		
Unrestricted funds	53,827	11,897
Restricted funds	36,094	16,996
	89,921	28,893

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Marketing/publicity	564	-	564	1,186	-	1,186
Fundraising expenses	1,037	-	1,037	580	-	580
Administrative fees	20,445	-	20,445	4,542	-	4,542
Office and administration	5,547	-	5,547	6,180	-	6,180
Volunteer and travel	2,211	-	2,211	2,612	-	2,612
Sundry	397	-	397	24	-	24
Accountancy	-	1,550	1,550	-	-	-
	<u>30,201</u>	<u>1,550</u>	<u>31,751</u>	<u>15,124</u>	<u>-</u>	<u>15,124</u>
Analysed between						
Charitable activities	<u>30,201</u>	<u>1,550</u>	<u>31,751</u>	<u>15,124</u>	<u>-</u>	<u>15,124</u>

Governance costs includes payments to the accountants of £650 (2021- Nil) for an independent examination and £900 (2021- Nil) for other services.

8 Trustees

During the year one Trustee was reimbursed mileage of £592 (2021 - £533) and office and phone costs of £250 (2021 - £1,401).

9 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Total	-	-

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

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

10 Tangible fixed assets

	Computers
	£
Cost	
Additions	8,735
	<hr/>
At 31 March 2022	8,735
	<hr/>
Depreciation and impairment	
Depreciation charged in the year	2,912
	<hr/>
At 31 March 2022	2,912
	<hr/>
Carrying amount	
At 31 March 2022	5,823
	<hr/> <hr/>

11 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	1,980	-
	<hr/> <hr/>	<hr/> <hr/>

12 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	11,995	-
	<hr/> <hr/>	<hr/> <hr/>

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 March 2022
	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£
Groundwork UK - Tesco	500	(500)	-	-	-	-	-
Round the world challenge	2,010	-	2,010	4,026	(4,901)	-	1,135
Mulberry Trust	15,000	(3,540)	11,460	15,000	(19,418)	-	7,042
National Lottery Covid 19 Response	7,956	(7,956)	-	-	-	-	-
Sussex Community Foundation	5,000	(5,000)	-	-	-	-	-
Let's Get Digital	-	-	-	7,327	(81)	(3,716)	3,530
National Lottery Main Grants	-	-	-	10,000	(2,650)	-	7,350
Sport England Grant	-	-	-	9,487	(4,378)	-	5,109
Disability Rights UK	-	-	-	3,000	-	-	3,000
Sussex Community Foundation (Apuldram)	-	-	-	10,000	(950)	-	9,050
	<u>30,466</u>	<u>(16,996)</u>	<u>13,470</u>	<u>58,840</u>	<u>(32,378)</u>	<u>(3,716)</u>	<u>36,216</u>

Groundwork (UK) Tesco

To set up Think18 Newsletter and Friendship Bracelet workshop

Round the World Challenge

ThinkSport and ThinkDance – via Zoom and Face-to-Face working toward the Round The World Challenge, supported by Mencap

Mulberry Trust

Administration Services to Think18 – all aspects of Charity Administration

National Lottery Covid19 Response

Activity Packs (Art on Zoom), Freelance Workshop Teacher Fee, Contractor Administrative Costs, Merchandise (T-Shirts for members) All activities via Zoom during Covid19 Lockdown

THINK18

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

13 Restricted funds

(Continued)

Sussex Community Foundation

Equipment & Materials, Workshop Leaders, Legal & Accountancy

Let's Get Digital

Digital Equipment - Laptops, Wacom Tablets, Owl (Training)

Seed Funding - Training & Support

National Lottery Main Grants

Halow - one Thursday per month for 6 months

External Activities Hosts (one Thursday per month)

Venue Hire of Apuldram Centre (Thursdays as above)

Contribution to 2 x ThinkOut Theatre Trip for 18 young adults plus carers

Stagecoach - Zoom Drama, Dance, Sing

Sport England (Active Sussex)

ThinkHealth, Drumfit and Walking activities

Disability Rights UK

Saturday Morning Activities at The Apuldram Centre – includes ThinkSports, Drumfit, Dance, Multi-Sports and Art

Sussex Community Foundation (Apuldram)

Saturday Morning Activities at The Apuldram Centre – includes ThinkSports, Drumfit, Dance, Multi-Sports and Art

14 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	5,823	-	5,823	-	-	-
Current assets/(liabilities)	40,616	36,216	76,832	25,730	13,470	39,200
	<u>46,439</u>	<u>36,216</u>	<u>82,655</u>	<u>25,730</u>	<u>13,470</u>	<u>39,200</u>

15 Related party transactions

During the year the charity paid a total of £10,730 (2021 - Nil) to Hilary Freeborough, a trustee of the charity, for providing contractor services relating to one of the charity's activities. The charity also paid a total of £1,238 (2021 - £137) to Louis Denison-Foster, the son of Tessa Denison, a trustee of the charity, for providing similar contractor services. The transactions took place under normal market conditions. No trustee received remuneration for their services as a Trustees.

THINK18

England & Wales - Charity number 1186158

Accounts

Think 18

Trustees' Report

Jan 2022

Charitable Incorporated Organisation

Charity Number 1186158

Think 18

Charitable Incorporated Organisation

Charity Number: 1186158

Governing Document:

Constitution (adopted 31 August 2019, revised July 2021)

Address: 2 Home Farm Court, Shillinglee, Surrey, GU8 4SY

Bank:

Nat West

Independent Examiner of Accounts:

Sally Jillians, 2 Morris Drive, Billingshurst, West Sussex, RH14 9SF

Trustees of the Charity:

- Robert Deans: appointed 1 April 2019 (Strategy and Business Planning)
- Jessica Denison: appointed 1 April 2019 (Treasurer)
- Teresa Denison: appointed 1 April 2019 (Chair & Head of Fundraising, Media, Volunteers & Activities)
- Hilary Freeborough: appointed 21st October 2021 (Safeguarding)
- Louise Jellard: appointed 28th July 2021 (Governance)
- James Kavanagh: appointed 2nd December 2021
- Kim Jezzard: appointed 1 April 2019, retired December 2021 (Secretary)

Purpose

THINK18 is the concept of Teresa (Tessa) Denison. Tessa's daughter Rosie, who has Down Syndrome, and her friends are reaching a stage in their lives where they are seeking to build a wide range of experiences and create new friendships.

The purpose of THINK18 is to meet the needs and promote the social inclusion of young people aged 16-35yrs with learning disabilities, in particular but not exclusively by providing advice, support and opportunities for social interaction, recreational and other targeted activities designed to promote independence, and improve life opportunities. THINK18 operates mainly for those in West Sussex but is also open to other UK young adults.

The values at the heart of everything we do are: *putting young people first; inclusion; creativity; respect; networking; integrity*

Structure, Governance & Management

Trustees:

THINK18 is a Charitable Incorporated Organisation. We have a constitution and are governed by a Board of Trustees, supported by working groups. The trustees oversee and monitor fundraising activities and use of funds to deliver the objects of the charity; managing any associated risks and following the Charity Commission's guidance on Public Benefit.

The initial trustees were found and selected by the founder Teresa Denison, appointed in April 2019 and agreed in the constitution on August 2019. Following this further trustees have been sought with further knowledge and expertise, to meet THINK18 needs as the charity has grown. Recruitment has been through public advertisements, use of volunteering organisations, word of mouth, and selection interview.

New Trustees are provided with a copy of the Trustee Handbook, the Constitution, Trustees' Annual Report & Financial Statements, policies, and recent Trustees' meeting minutes

Working Groups:

Working groups are set up as needed to support activities - e.g. fundraising, volunteer recruitment and management, policies and procedures, development/delivery of THINK18 activities

Delegated Responsibilities:

THINK18 does not employ staff. However, we use a range of independent contractors to provide services for our young adult members and for administration support. In addition, we directly recruit and support a growing number of volunteers.

Trustees, volunteers and independent contractors are DBS screened and have completed safeguarding and first aid training where required.

Executive Summary

This report covers the period 5th Nov 2019 to 31st Dec 2021.

THINK18 aims to provide benefit to young people with learning disabilities in, primarily West Sussex but not excluding other UK young adults: enabling young people with learning disabilities to transition to adulthood with the help of targeted activities. Our key objective is to relieve the needs and promote the social inclusion of young people (aged 16-35) with learning disabilities.

Our values are at the heart of everything we do: *putting young people first; inclusion; creativity; respect; networking; integrity.*

The Charity is governed by the Board of Trustees, supported by committees and working groups. We do not employ staff but use a wide range of independent contractors to deliver services and provide administration support. We also have a growing number of volunteers. Trustees, volunteers and independent contractors are DBS screened and have completed safeguarding and first aid training where required.

Our reserves at 17/01/22 were £83,373 (£19,423 restricted funds, £63,950 unrestricted funds). Our reserves policy requires that we retain sufficient reserve funds to run for 6 months, and currently £38,500 is kept in reserve to reflect this.

During the period from Nov 2019 to Dec 2021, THINK18 has grown rapidly. We now have 60 members, and offering 8 online activities and 1 in person activity every week, as well as THINKOUT 3 days per week, and other events for young adults with learning disabilities, their carers and families

For the future, we have identified the following priorities to develop THINK18 as a Charitable Incorporated Organisation (CIO) and strengthen our ability to deliver our objectives:

- Continue offering social activities in a safe environment
- Develop and extend our pool of volunteers
- Provide transport to enable young adults to access activities
- Develop our parent/carer committee to understand and respond to problems and issues

Aims and Activities

Aims

- To support young people with learning disabilities with the transition to adulthood and onwards through offering ongoing opportunities for their health and wellbeing and to help them to live, learn and work in their communities.
- To enable these young people to be offered a range of exciting and valuable social networking opportunities in local, accessible places and through online platforms such as Zoom, WhatsApp.
- To encourage greater involvement between young adults with and without disabilities through suitably trained, age appropriate, volunteering, coaching and activity leadership.
- To ensure all young adults with learning disabilities, whatever their personal circumstances, can access THINK18 activities, for example: by enabling suitable transport and bursaries.
- Offer parents/carers a vibrant and supportive network to share experiences, ideas and learning opportunities through formal sessions and informal social events.

THINK18 has grown and developed significantly since its first activities in October 2019, establishing networks with young adults, their families and friends, local schools and colleges, and other organisations and providers to offer high quality, consistent opportunities for social interaction, learning and fun.

Beneficiaries: At Dec 2021 THINK18 had 60 young adult members with moderate to severe learning disabilities.

Activities

In Person Social Activities

THINK18 began with the aim to offer social activities using local premises. In October 19 we contracted experienced provider The halow Project to deliver a monthly **Thursday club** and to support us in our early development. After 2 successful meetings, with 15 - 17 participants, we were unable to meet as a result of the Covid-19 pandemic, and instead began offering our At Home activities. From June 2021 face to face activities recommenced weekly on Saturdays. We currently accommodate 24 participants weekly; we are now looking at introducing more activities so we can accommodate 30 plus, due to increasing number attending.

<https://www.think18.org.uk/sat-activities/>

Since September 21, we have been organising **Pub Nights** 1 evening per month as an alternative to that week's Virtual Drinks online, with 15-16 young adults joining

At Home

At Home began in April 2020 as a response to the COVID 19 restrictions. During the year to March 2021, 6 sessions per week were held online using Zoom, (around 300 sessions in total). From April to December 2021 the sessions increased to 8 sessions per week.

<https://www.think18.org.uk/online-activites/>

A growing list of activities are held online, working with accredited teachers: **THINKDRAMA, THINKDANCE, THINKART, VIRTUAL DRINKS, THINKSING, THINKDRUM, THINKHEALTH, and THINKSPORT.** Our online activities are very popular, with 12-28 participants at each session, and at times significantly more -

"I have really enjoyed Think Drama, Think Dance and the drinks evening. it has helped me so much in the lockdown and it has helped me to gain confidence in myself. I have also enjoyed meeting new people. Think Dance has given me so much confidence in my dancing and Think Drama has helped me to get into character. The Drinks evening is amazing and I can dress up and show off my outfits and show my talents." THINK18 member

Family events: THINK18 offer 'unsupported' events throughout the year, attended by young adults with parents/carers, other family members and friends.

These began with a film showing of **Rocket Man** in December 12th, 2019, and have continued whenever possible during lockdown. Our family events have

included 3 '**Fun Nights**' from September 2020, a **Halloween** event in October 2020, and in the summer of 2021 our **Summer Party** and **THINKCAMP**; with 70 people enjoying a BBQ, entertainments and sleepover in tents. In July 2021 our **THINKWALK** began for young adults and their family/carers with 24 people attending, and has continued monthly

THINKOUT: THINKOUT is all about living, learning and working in the community, offering young adults the chance to identify hopes and dreams, and take steps towards them through volunteering, work experience and apprenticeships. THINKOUT was established in September 2021, opening 1 day per week for 15 participants. From January 2022, THINKOUT will be offering 3 days per week.

Other Activities:

THINK18 held Christmas card **Art Competitions** in 2020 and 2021, judged by local artists Tom Yendell with over 30 entrants each year

In partnership with MENCAP THINK18 hosted the **Virtual Challenge** and **Round the World Challenge** supporting 29 young adults to get active

Volunteers

As well as paying contractors to support THINK18's work (e.g. tutoring for At Home, managing and delivering THINKOUT, administration and operations), THINK18 depends on a team of volunteers who operate at all levels of the organisation.

Tessa, the founder and chair of trustees, volunteers full time as Think18 Co-ordinator, and other trustees are also actively involved in the running of THINK18. In addition volunteers help with marketing and social media, administration and direct delivery support (4-5 volunteers currently contribute a total of 14-17 hours per week to support At Home and Saturday Club activities)

We estimate that our average contribution from volunteers is 66hrs per week: 38hrs Charity co-ordinator (Tessa); 12.5hrs from Trustees in a range of roles; 15.5hrs volunteers supporting delivery of activities.

Policies and Procedures

THINK18 has core policies and procedures in place and revises them regularly:

- Business Plan (original Aug 2019, current plan in draft Jan 2022)
- Complaints (Apr 2021)
- Confidentiality (Sep 2021)
- Conflicts of Interest (June 2021)
- Contractors Handbook (May 2021)
- Data Protection (June 2020 - draft)
- E Safety (Nov 2021)
- Equal Opportunities and Inclusion (Apr 2021)
- Financial Management (Feb 2021)
- Health & Safety (May 2021)
- IT and Cyber (Sep 2021)
- Safeguarding (May 2021)
- Trustee Reecruitment & Induction (Jun 2021)
- Volunteer Handbook (May 2021)

Funding and Financial Review:

THINK18 work is funded through fundraising, grants and donations both from individuals and organisations.

Funding for THINK18 began with £18,000 of unrestricted donations from individuals, raised through a fundraising launch in May 2019) and further small scale fundraising activities. By Oct 19 we had raised £27647.

We became a CIO on Nov 5th 2019, beginning our activities and continuing to fundraise. Our first set of accounts runs from Nov 5th 2019 to Mar 31st 2021. During this period we received £30,466 in restricted and unrestricted grants. From Apr-Dec 2021 we raised a further £27,553 in restricted funds for THINK18 projects and administration.

Our reserves at 17/01/22 were £83,373 (£19,423 restricted funds, £63,950 unrestricted funds). Our reserves policy requires that we retain sufficient reserve funds to run for 6 months, and currently £38,500 is kept in reserve to reflect this.

Trading and Tax:

THINK18 is aware of the Charity Commission guidance: 'Trustee trading and tax: how charities may lawfully trade'. **THINK18** will only trade in pursuit of its charitable objectives. The Trust acknowledges restrictions on engaging in trades and will not engage in such commercially- oriented trades where a significant risk to its assets would be involved.

THINK18 will not undertake any activities that may be subject to income tax, only undertaking activities that fall into one of the following charity law categories:

- 'primary purpose trading'
- 'ancillary trading'
- 'non-primary purpose trading' that does not involve significant risk to the resources of the charity

THINK18 is not registered for VAT with HMRC as cash flow is currently below the threshold for registration.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees



Tessa Denison, Chair, Jan 26th 2022

Think 18 Financial Activities

5 November, 2019 - 31 March, 2021

	Total
Income	
Total Donations	£ 9,812.45
Grant Income - Restricted	
Mulberry Trust	15,000.00
National Lottery Covid 19 Response	7,956.00
Sussex Community Foundation	5,000.00
Mencap - Round The World Challenge	2,010.00
Groundwork UK - Tesco	500.00
Total Grant Income - Restricted	£ 30,466.00
Charitable Activities	67.50
Membership fees	704.00
Sales of Product Income	£ 695.50
Total Income	£ 41,745.45
Expenditures	
Total Charitable Activities & Events	£ 13,770.27
Total Marketing/publicity	1,186.40
Total Fundraising Expenses	579.89
Freelance Fees - Administration	4,542.00
Total Office and Administrative	4,045.81
Laptop Purchase	1,378.98
Insurances	755.00
Total Volunteer Expenses	2,596.97
Training	15.00
Bank Charges	24.00
Total Expenditures	£ 28,894.32
Net Operating Income	£ 12,851.13
Net Income/(Expenditure)	£ 12,851.13

Think 18 Balance Sheet

As of March 31, 2021

	<u>Total</u>
Total Fixed Asset	
Total Cash at bank and in hand	£ 39,199.62
Current Assets	
Prepayments	0.00
Undeposited Funds	0.00
Total Current Assets	£ 0.00
Net current assets	£ 39,199.62
Creditors: amounts falling due within one year	
Current Liabilities	
Accruals	0.00
Total Current Liabilities	£ 0.00
Total Creditors: amounts falling due within one year	£ 0.00
Net current assets (liabilities)	£ 39,199.62
Total assets less current liabilities	£ 39,199.62
Total net assets (liabilities)	£ 39,199.62
Charity funds	
Retained Earnings	26,930.48
Surplus/(Deficit)	12,269.14
Total Charity funds	£ 39,199.62



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Think18

**On accounts for the year
ended**

March 2021

**Charity no
(if any)**

1186158

Set out on pages

1-2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/10/2020**.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Sally Jillians

Date:

15/1/2022

Name:

Sally Jillians

**Relevant professional
qualification(s) or body
(if any):**

Address:

2 Morris Drive, Billingshurst, West Sussex, RH14 9SF

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.