

Charity Registration No. 1203902

Au Milieu CIO

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

Au Milieu CIO

Legal and Administrative Information

Trustees	Shernell Durrant Oyetade Adetoyese Oyeboade Bashira Nakaweesi Robin Balbernie Aniweta Akosa	From 26/10/23 From 13/11/24
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Charity number	1203902
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Principal address	25 Abbots Road Mitcham CR4 1JS
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Bankers	Co-operative Bank P O Box 250 Delf House Southway Skelmersdale WN8 6WT
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Au Milieu CIO

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 governing document, the charities act 2011, and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Objects and activities

The charity's aims are to preserve and protect the physical and mental health of parents and infants, predominantly (but not exclusively) parents who have undergone trauma from multiple adverse childhood experiences by:

- i) Providing training in infant-parent psychotherapy and other infant-parent interventions;
- ii) Establishing infant-parent relationship teams that provide free therapeutic support to parents on a low income.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake to ensure that these are for the public benefit

Achievement and performance

As a new charity there was much to be done and much time was invested in preparing policies and procedures and attending to setting up the first training course to infant-parent psychotherapy (IPP) professionals. The first two year course 2 year part-time Postgraduate Diploma in Psychoanalytic Infant-Parent Psychotherapy began in January 2024 with four recruits including two individuals and two from the Derbyshire Healthcare NHS Foundation Trust. the qualification is aimed at professionals without a psychotherapeutic background who are seeking a qualification to work therapeutically with the infant-parent relationship. In addition to this planning began for stand-alone CPD courses on specific topics which would also be open to other clinical professionals. The charity also began the long road towards UKCP accreditation. Time too, was invested in marketing the work of the charity and much thanks is awarded to all those involved in this.

Financial review

The total income for the year ended 31 March 2024 was £22,147

The total expenditure was £382. Funds carried forward at 31 March 2024 comprised £21,765 of unrestricted reserves.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to at least three month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Structure, governance and management

The charity was registered as a Charitable Incorporated Organisation (no. 1203902) with the Charity

Oversight of the charity's activities is provided by a Board of Trustees whose responsibility is to ensure the charity is operating in accordance with its charitable purposes. The trustees meet at least four times a year and none have any beneficial interest in the company. All trustees are members of the charity and have no liability in the event of a winding up.

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

Shernell Durrant

Trustee

27 January 2025

Au Milieu CIO
Financial Statement
For the Year Ended 31 March 2024

		Unrestricted Fund (£)	Restricted Fund (£)	Total 2,024 (£)
	Notes			
Receipts				
Donations & Legacies		646	-	646
Charitable activities	2	21,501	-	21,501
Total receipts		22,147	-	22,147
Payments				
Charitable activities		382	-	382
Total payments		382	-	382
Excess of receipts over payments		21,765	-	21,765
Transfers between funds		-	-	-
		21,765	-	21,765
Cash at bank and in hand at 1 April 2023		-	-	-
Cash at bank and in hand at 31 March 2024		21,765	-	21,765

Au Milieu CIO
Statement of Assets and Liabilities
For the Year Ended 31 March 2024

	Unrestricted Fund (£)	Restricted Fund (£)	Total 2024 (£)
Current assets			
Cash at bank and in hand	21,765		21,765
	<hr/> 21,765	0	21,765
Total assets	21,765	0	21,765

The financial statements were approved by the trustees on 27 January 2025

Shernell Durrant
Trustee

The notes which follow form part of these accounts

Au Milieu CIO
Notes to the Financial Statements
For the Year Ended 31 March 2024

1 Accounting Policies

Charity Information

Au Milieu is a Charitable Incorporated Organisation, registered in England & Wales, and is controlled by its constitution. Its principal address is disclosed under legal and administrative information.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution the charities act 2011, FRS102 "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 (FRS102) (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. 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. This 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

1.1 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 the income will be received.

Cash and other donations are recognised on receipt 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 donation.

Investment income consists of net interest received during the year and is accounted for as unrestricted funds.

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

1.2 Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Resources expended are associated to a particular activity and the costs related to that activity

1.3 Governance costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions necessary to carry out the activities of the organisation.

1.4 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.5 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

1.6 Financial instruments

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

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

Basic financial assets

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

Basic financial liabilities

Basic financial liabilities, which include 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.

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.

1.7 Taxation

The charity is exempt from tax on its charitable activities.

2 Donations & Legacies

	Unrestricted funds
Donations	646
Training income	21,501
	<hr/>
	22,147

3 Employees

There were no employees in the year (2022 - None).

4 Related party transactions

There were no related party transactions during the year.