



**Financial Statements
and
Trustee Report**

For the year ending 31st March 2020

Charity Number (registered in England and Wales) – 1057635
Company registration Number – 03217418
Registered address – Old Kelways, Somerton Road, Langport, TA10 9SJ

Summary of Contents

• Reference and Administrative Details	Page 3
• Chair's Statement	Page 4
• About bibic	Page 5
• Public Benefit and Impact	Page 7
• Future Plans	Page 13
• Structure, Governance and Management	Page 14
• Thank You's	Page 16
• Financial Review	Page 16
• Independent Examiner's Report	Page 18
• Accounts	Page 19

Reference and Administrative details

Charity Number – 1057635 - Company Number – 03217418

bibic National Assessment Centre and Registered office:

Old Kelways, Somerton Road, Langport, Somerset, TA10 9SJ
www.bibic.org.uk - 01458 253344

	Appointed	Resigned/End of Term
Chair of Trustees		
Mark Campbell	28/10/2010	
	Appointed Interim Chair	1/9/2019

Trustees

Barbara Scruton	9/11/2000	
	Resigned as Chair	22/5/2019
Emily Brett	15/09/2015	
	Interim Chair	22/5/2019 to 1/9/2019
Laura Voyle	10/06/2016	
Amit Bali	29/11/2017	
Justin Singleton-Campbell	21/8/2019	
Neil Singleton-Campbell	21/8/2019	

Chief Operating Officer

Philippa Buckley	1/6/2019
------------------	----------

Independent Examiner

Dick Maule, Chartered Accountants, 3 Penlee View Terrace, Penzance, TR18 4HZ

Bankers

Barclays Bank Plc, 1 Church Hill Place, London, E14 5HP

CAF Cash Limited, CAF Bank Ltd, 25 Kings Hill Avenue, West Malling Kent, M19 4JU

Natwest Plc, 8 York Buildings, Cornhill, Bridgwater, Somerset, TA6 3BU

Chair's Statement

The unique support and services that bibic provides has never been needed more. While the COVID-19 pandemic only hit the UK at the end of this financial year, we are already starting to see the impact it is having on the children who need our support, as well as the fundraising environment.

The families who turn to bibic often feel they have nowhere else to turn for help and support. This is likely to only be exacerbated by the pandemic, the associated economic challenges and a health and social services system that is already stretched. Every year, we see an increase in children and young people attending bibic with no diagnosis. This has increased to just under 60% this year, up by over 20% from the previous year. We are committed to bridging the gap and providing the help that children and young people need at a time when it is needed most.

At the heart of bibic are our therapists who provide a lifeline to children and their families. We have continued to expand that team by recruiting three new therapists in 2018/19 and investing in the skill set of the existing therapists. As the UK went into lockdown, the team worked hard to adapt our therapy offer so we could continue to meet the needs of children and young people while adhering to Government guidelines. We quickly innovated and were able to carry out our services digitally as well as being able to offer new bespoke digital services in addition to our usual assessments and screeners. We had great feedback on this and will continue to offer digital services in the future.

The fundraising environment over the last year was challenging, affected by the uncertainty around Brexit and then the start of the COVID-19 pandemic. With a change in budget and structure, the team has still managed to retain local corporate support as well as securing donations through appeals and income from trusts. We were also focussed on continuing to diversify income through work with schools and prisons, although this has been affected by restrictions around COVID-19.

We have also expanded our training outreach and have delivered sessions to over 220 people including parents, carers and professional who work within the field, in a range of settings including schools. We now have all 10 of our training packages accredited by the CPD Certification

Service and this is something we will continue to promote over the next year.

This year has been a strong year for bibic. While we know that COVID-19 will have a big impact on the charity for the next 12 – 24 months, we are confident that we are adapting, innovating and working as hard as we can to ensure we continue to help those in society who need it the most during these unprecedented times.

Mark Campbell

Interim Chair of Trustees

About bibic

Our Mission

bibic exists to enable children and young people with neurological or genetic conditions to help them to achieve their full potential. bibic delivers individualised developmental therapy to children and young people aged 6 months to 25 years and training to parents and professionals.

Our Vision

We want to be the championing voice for the rights of children with disabilities by delivering therapy at our national centre of excellence and across the UK.

Charitable Objectives

bibic's charitable objectives remain unchanged as registered with the charity commission. These are:

- a) To reduce need and hardship among children and young people with learning difficulties and/or physical difficulties.
- b) To provide support and assistance to families of children with learning difficulties and/or physical difficulties.

Strategic priorities for 2017 – 2022

- 1) **Stability and Growth** – Secure the long term future of the charity by securing new funding streams, utilising strategic alliances and partnerships to achieve this objective.
- 2) **Operational Excellence** – Ensure our therapy and training are industry-leading, in line with the latest research and externally recognised.
- 3) **National Outreach** – Increase the reach of bibic to children and young people across the country, delivering services at the national centre and at key locations, and / or through partnerships across the UK.
- 4) **Campaigning Voice** – Work to ensure the rights and service needs of children and young people with developmental / learning difficulties are properly recognised and represented and that we are supporting relevant national campaigns.

In practice, our overarching objective is to transform the lives of children and young people who have a condition that affects their physical, communication, social and learning ability.

This includes children and young people with an acquired brain injury and a wider range of conditions such as Autism Spectrum Disorder, Dyslexia, Cerebral Palsy, Downs Syndrome and Sensory Processing Disorder.

We aim to achieve this life changing experience by providing a programme of practical support, training and strategies for families – empowering them with the skills and techniques to help their child to develop and reach their full potential.

Public Benefit Statement

bibic has been supporting families, children and young people for almost 50 years, since its formation in 1972. We provide a full range of services to those that come to us for support, ensuring that we continue to use our holistic approach.

All our grants and activities demonstrate public benefit, each making a difference to the excellence of our services and the positive environment that we create for the families we help. Our funds also contribute towards the equipment that we use at bibic and we are constantly ensuring that our facilities are up to date.

To add to this, the Trustees have complied with the duty in section 17 (5) of the Charities Act 2011 to have due regard to public benefit guidance published by the charity commission.

Impact - Delivering on our Objectives

Our objectives continue to be relevant for families all over England and Wales and we are proud to be able to adapt to the developing needs. We continue to see an increase in referrals over the year due to families not being able to access other local services quickly. We also have seen an increase in children and young people attending bibic with no diagnosis. This has increased to just under 60% this year, up by over 20% from the previous year. We find that the conditions that are most likely to be suspected are Autism Spectrum Disorder (ASD) at around 30% and Sensory Processing Disorder (SPD) at around 20%.

The children and young people who are assessed at bibic often have multiple conditions, with one condition often concealing another.

Out of those who visited last year the highest percentage concerns were Autistic Spectrum Disorder (35%) and Sensory Processing Disorder (18%).

We also had several children coming to us with suspected ADHD or other behavioural concerns including Pathological Demand Avoidance (PDA), Conduct Disorder and Oppositional Defiance Disorder (ODD) (10%).

During the pandemic we have had to adapt our services to continue to meet the needs of the children and young people while being mindful of safety and Government guidelines.

We quickly adapted our services to meet the needs of many children and young people by carrying out our services digitally. We found that a high percentage of families were able to complete their assessments this way, while others would prefer to come into the centre.

The quick and innovative way that we adapted shows the flexibility of the bibic approach and our ability to ensure that no children or young person would be left behind during a highly anxious time for all.

We continue to believe that with our holistic approach we are able to support families who have children or young people with more than one difficulty, rather than focussing on one condition, thereby ensuring we are able to support the whole person.

Our strategic priorities remain:

1) Stability and Growth

Due to the external current economic climate, fundraising in the charity sector remains challenging. This was largely driven by the uncertainty in the economic and political environments around the impact of Brexit. The Coronavirus pandemic has made this climate even harder and fundraising activity even more uncertain. We have however been able to adapt to the crisis and continued to succeed within our recently restructured team and revised budget.

We have sustained our corporate support and secured charity of the year status for Clarks HQ. We continue to be supported by Computeam, Cityscape and Five Education and hope to continue to expand this area and seek further Charity of the Year agreements in 2020-21.

We receive our regular funding from Children in Need quarterly and also receive funding from Garfield Weston and Sobell contributing to the salary of two Therapists.

We closely monitor our financial position to secure our financial future. We are passionate about expanding our income generation into new areas and to continue to develop relationships with schools and other partners and to develop our training and seminars in schools, the NHS, Prisons and social care settings. In this year we expanded our training arm and have delivered to over 220 people in a range of settings including schools, secure hostels and community groups.

2) Operational Excellence – Ensure our therapy and training are industry leading.

We continue to invest in our growing Therapy Team and having recruited three new Therapists in 2018/19, we have enhanced the skill set of the Therapy Team considerably. Having five fully qualified Therapists has allowed us to extend our delivery while also growing the expertise within the team.

We now have all 10 of our training packages accredited by the CPD Certification Service. The topics include Sensory Processing, Managing Extreme Behaviour and Social and emotional communication. Training has been delivered to 220 people during this year, including parents, carers and professional who work within the field. All participants receive an accreditation certificate from the CPD.

We continue to invest in our therapists through training including Child Protection, Paediatric First Aid, Safety Online and we have also trained one Therapist this year to be able to deliver IRLLEN – which focusses on Visual Processing concerns.

We have a monthly skill development session which is led by a team member and these have proved an excellent way to develop our internal learning. Topics have included Managing Aggression, Understanding Anxiety and Depression, Gaming and understanding Makaton.

We are pleased to report that throughout this year we have supported 236 children and their families, addressing over 20 different conditions. We continue to see a rise in those families who are contacting us with no diagnosis for their child.

This accounted for almost 60% of the assessments that we delivered this year - a significant increase on last year.

Families tell us that they are waiting longer to receive statutory services, if indeed receiving them at all, making it increasingly difficult to get a diagnosis. This has been further exaggerated by the COVID-19 crisis. Although bibic does not diagnose, we are able to assess underlying difficulties via a variety of tests including working memory and sensory processing.

Therapy Outcomes

We continue to monitor our outcomes by using several methods including parent feedback, child/young person feedback, observations and Goal Attainment Scales (GAS). GAS is a recognised national tool that allows us to measure progress when a child or young person is making small but significant steps from using the techniques given at bibic. These are reviewed at 6 months after a bibic assessment and during subsequent key working interactions.

In addition to the analysis above, we ask for feedback from the children and families. Here's some of what our families told us:

Seb's Family - Devon:

'Everything was very well done but the part we really appreciated was the very individualised approach to Seb's assessment. Most important to us were the ideas and strategies given to us to help Seb be his best and give him the opportunity to demonstrate how capable he is. Thank you'

Noah's Family – Yorkshire:

'Wonderfully understanding and helpful assessment. Jess was brilliant with Noah and very flexible in her work to accommodate our family. Jess listened to our concerns and worked towards helping us reduce the stress for our little boy.'

Morgan's Family – Bristol

'bibic are a friendly and informative service we have used twice now. We have come away eager to try some of the suggested strategies in helping our child grow. The surroundings are perfect for the assessments and subsequent debrief on possible strategies to implement. You can really tell the staff care about what they do which is comforting and sets your mind at ease. Thank you for all your help. '

Rose (10) – Manchester

‘Chelsey was nice! I wish I could meet you in Manchester again! I've actually discovered joy now!’

Lincoln (5) – Somerset

‘To Jessica, I love this place and want to come back.’

Elijah (9) – Gloucestershire

‘Great, with fifteen exclamation points please. !!!!!!!!!!!!!!!!’

Faith (11) – Somerset

‘I liked it and I have had great fun here. I thought that the sensory room was cool to play in.’

Megan (15) – Somerset

‘It was snazzy, the people were really nice, Chelsey was kind and explained things in a way that I would understand without patronising me’

Logan (10) – East Lothian

‘I thought it was really good and I would come back when I'm older to see if my children have Autism. ‘

3) National Outreach

We continue to expand our National Outreach and this year we have delivered a clinic in Manchester and several screener clinics, including one in Manchester and one in London. We also delivered a seminar locally in Manchester to continue to develop our relationships in the North West.

Our home assessments have been particularly popular in the Bath and Bristol areas – partly due to the funding from the St Johns Foundation. We have enjoyed an increase in referrals from these areas due to promoting home assessments.

In other areas home assessments have been less popular and this is due to several reasons. Some families feel that they prefer to come to the centre as the home is their ‘safe space’ for their child, and also the centre offers an alternative environment plus it has our special sensory room which many children enjoy spending time in.

We have also delivered 20 screeners over the last 12 months. We have found this service is an excellent option for some families, especially those who have the strategies but just need support to get a diagnosis.

A screener allows a family to see whether their child is likely to have a condition and can be used for several conditions including ASD, ADHD and Dyslexia.

Our national outreach has also been expanded by delivering seminars/training in various parts of England, including West Sussex, Greater Manchester, Devon and Wiltshire. We have delivered to over 220 people this year across 14 training sessions.

We have received excellent feedback during these sessions and continue to plan further events throughout the next 12 months:

'I could sit and learn this all day! Very helpful informative, supportive and reassuring. We were made to feel very welcome and valued. Good information to take away for my family.' - Parent and Community Group Member

'I think bibic really relate to parents when advising support, thank you!' - Parent

'Comfortable environment, good balance of information and ways in which it was presented. No feeling of pressure/expectation to engage. Resources and information to look back on later.' - Primary School Teacher

4) Campaigning Voice

At bibic we believe in being a campaigning and influential voice for those with developmental and learning difficulties.

We continue to support several awareness days including ASD, ADHD, Mental Health and Down Syndrome. We have added communication tips, wellbeing tips, and behaviour tips on our social media platforms, and have supported other local charities working alongside us by sharing their updates. We continue to raise awareness via our social media platforms and are still seeing these platforms grow, especially our Facebook and Instagram pages.

We continue to challenge stereotypes within our therapy and publicity around disabilities and difficulties and ask our families to do the same.

We are proud to be able to educate and bring those with SEND to the forefront of the Education system. We ensure that we are constantly reviewing our practice and the use of language in the world of SEND to ensure that we remain progressive in our Training and Therapy.

Future Plans

This year has been a strong year for bibic and we have increased both our reach for Therapy and our fundraising streams. However, COVID-19 will have a big impact on the charity for the next 12 – 24 months.

bibic quickly adapted our services when the pandemic hit the UK in February/March 2020 and we were able to offer digital services within two weeks of going into lockdown for families that still wanted to have a bibic assessment. Our team innovated and worked creatively under tough circumstances and much uncertainty. While many families chose to have the digital assessment and feedback so far has been very positive. Others chose to stick to a face to face option and so will be seen as soon as it is safe to do so.

The coming months are going to be challenging, however, we have a plan to expand our services to cover all requirements including home assessments, digital assessments and face to face assessments.

We have also introduced a number of shorter and more targeted assessments for those who would prefer to not have the full bibic programme.

The pandemic is likely to put a hold on some of our work with schools and the prison service, however we hope to pick this back up as soon as we are safe to do so.

We will continue to investigate new income streams and will continue to work to our plan to diversify ways that we bring money into the charity, including developing more links with the community and corporates and investing more of our time in researching and applying for appropriate trusts and foundations.

We will continue to use social media platforms to promote our training and seminars, and to be involved in all relevant awareness days across the course of the year.

We plan to do a full charity review in the Autumn of 2020 and rework our strategic plan to ensure that we adapt to the new normal during and after the Coronavirus pandemic.

Structure, Governance and Management

Structure

bibic is a charity and also a company incorporated under the Companies Act, limited by guarantee and not having share capital. It is governed by its Memorandum and Articles of Association.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair picture of the charity's financial activities during the reporting period and of its financial position at the year end.

Governance

bibic is run by an effective and clearly identifiable diverse board. Trustees come from a variety of backgrounds bringing a range of skills and expertise. All of the Trustees value the work of bibic and are committed to see it develop over the coming years.

Although a difficult financial year, the Trustees continue to commit to the charity and every board members contribution is greatly appreciated and valued.

Trustees are recruited via the bibic website or approached as strong potential candidates and are invited to meet with the board after applying. New trustees are subject to a skills audit and reference checks before starting at the charity. Trustees are also invited to observe an assessment at the centre on induction, as are all staff and volunteers. We continue to look to increase the number of Trustees with relevant and contributory skill sets.

Management

The Board trusts the management of the charity to the Chief Operating Officer – Philippa Buckley.

Pay Policy for Senior Staff

The remuneration of the senior staff is reviewed annually and is normally increased in accordance with the average earnings it is linked to a regularly and objective system for performance appraisal.

bibic Relationships

bibic are members of a number of self-regulatory and support organisations. bibic also has strong links with other similar organisations to aid the full range of support to our beneficiaries. We work with professionals across a wide range of organisations and are happy to signpost and cross refer families should they require this extra support.

Risk Management

The trustees, in conjunction with the senior management team, regularly review the risks for the charity. These risks reviewed are those that could affect financial, strategies, statutory, and operational issues and to plan suitable responses and prevention. The board maintain a risk register which is reviewed on a regular basis.

Responsibilities of Trustees

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

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

Thank You

We are continually inspired by the generosity of all those who support the work of bibic and would like to thank you all. We receive no government funding so rely on the support of the public, community groups, Trusts, major donors and Corporate sponsors and could not survive without that support. Thank you from all of our staff and trustees at bibic. You make our work possible.

Financial Review

Reserves

The aim of the Trustees is to maintain unrestricted reserves to be equivalent to four months operating expenditure, which at the current estimate would be around £120,000 after the restructure in Spring 2019.

Our current unrestricted reserves stand at £258,113 (2019: £187,970) meaning that we are more able to guard against any funding shortfalls during the COVID 19 crisis and are in a better place to protect the continuity of the charity's work.

Principal Funding Streams

The charity's principal funding sources are trust income and voluntary donations from both local and national business and individuals. The charity continues to look to diversify these funding streams so that we remain strong in this ever changing fundraising environment.

We continue to focus on expanding our reach for trusts, and also gain more regular givers via our Sponsor a UK Child programme.

We have set a fundraising strategy to be worked to over the next few years in line with our strategic plan 2017-2022.

This report has been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 16th October 2020 and signed on their behalf by:

Signature

A handwritten signature in black ink, appearing to read 'Mark Campbell', with a stylized flourish underneath.

Mark Campbell
Interim Chair of Trustees

Independent Examiner's Report to the Trustees of bibic

I report on the accounts of the company for the year ended 31st March 2020 which are set out on pages 19 to 28.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants England and Wales, which is one of the listed bodies.

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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Dick Maule FCA
3 Penlee View Terrace, Penzance, TR18 4HZ

Dick Maule FCA

Date 18.10.2020

**Statement of Financial Activities [including Income and Expenditure Account]
for the year ended 31st March 2020**

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	2019 £
Income from:	2				
Donations and legacies		303,277	88,291	391,568	374,563
Charitable activities		127,946	-	127,946	82,914
Other activities & events		6,579	-	6,579	13,625
Investment income		281	-	281	-
Sundry income		600	-	600	536
Profit on disposal of fixed assets		700	-	700	-
Total		439,383	88,291	527,674	471,638
Expenditure on:	3				
Charitable activities		205,316	65,305	270,621	349,202
Raising Funds		120,334	-	120,334	229,018
Governance		41,981	-	41,981	16,825
Total		367,631	65,305	432,936	595,045
Net income / [expenditure]		71,752	22,986	94,738	(123,407)
Transfers between funds		(1,609)	1,609	-	-
Total funds brought forward		187,970	17,289	205,259	328,666
Total funds carried forward		258,113	41,884	299,997	205,259

bibic

Balance Sheet as at 31st March 2020

	Notes	2020 £	2020 £	2019 £
Tangible assets	9		19,088	<u>24,059</u>
Current assets				
Debtors and prepayments	10	57,043		53,796
Cash at bank and in hand		<u>275,418</u>		<u>188,937</u>
Total current assets		332,461		242,733
Current liabilities				
Creditors: amounts falling due within 12 months	11	<u>(51,552)</u>		<u>(61,533)</u>
Net Current assets			280,909	181,200
Net Assets			<u>299,997</u>	<u>205,259</u>
The funds of the charity				
Unrestricted funds				
General funds			258,113	187,970
Designated Funds			-	-
Restricted funds	13		41,884	17,289
Total charity funds			<u>299,997</u>	<u>205,259</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16 October 2020 and were signed on its behalf by Mark Campbell

On behalf of the Trustees



Mark Campbell

bibic

Statement of Cash Flows
for the year ended 31st March 2020

	Notes	2020 £	2019 £
Cash flows from operating activities:			
Net cash provided by [used in] operating activities	15	85,780	(99,222)
Cash flows from investing activities:			
Proceeds from disposal of fixed assets		700	-
Purchase of fixed assets		<u>-</u>	<u>(19,681)</u>
		<u>86,480</u>	<u>(118,903)</u>
Changes in cash in the reporting period			
Cash and cash equivalents at the beginning of the year		188,937	307,840
Cash and cash equivalents at the end of the year		275,418	188,937
		<u>86,480</u>	<u>(118,903)</u>

Notes to the accounts for the year ended 31st March 2020

(1) Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

(a) Basis of preparation

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

The financial statements of the charitable company, have been prepared in accordance with the Charities SORP (FRS 102) '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) 2nd edition', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011 and the Companies Act 2006.

The financial statements have been prepared on a going concern basis, under the historical cost convention.

(b) Fund accounting

[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

[ii] Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income

Income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

[i] Income received by way of donations and gifts is included in full in the Statement of Financial Activities when receivable.

(ii) Income from grants, where entitlement is not conditional on the delivery of a specific performance by the charity, is recognised when the charity becomes unconditionally entitled to the grant.

[iii] Income from grants, where related to performance and specific deliverables, is accounted for as the charity earns the right to consideration by its performance.

[iv] Donated services and facilities are included at the value to the charity where this can be quantified.

[v] The value of services provided by volunteers has not been included in these accounts.

[vi] Income from charitable trading activity is accounted for when earned.

[vii] Investment income is included when receivable.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered

[i] Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

[ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them

[iii] All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

(e) Fixed assets

Tangible fixed assets are written off over the expected useful life of the asset, at the following rates on the straight line basis.

Fixtures, equipment and play area	10%
Computer equipment and licenses	33.33%
Motor vehicle	25%
Leasehold improvements	12%

Notes to the accounts for the year ended 31st March 2020

(2) Income

	Total 2020 £	Total 2019 £
Donations and legacies		
Trusts & companies	203,512	112,779
Donations & appeals	135,027	191,974
Legacies	32,329	46,759
Donated services	-	834
GiftAid - tax recoverable	20,700	22,216
	<u>391,568</u>	<u>374,563</u>
Income from charitable activities	<u>127,946</u>	<u>82,914</u>
Other activities & events		
Cards & merchandise	101	48
Bartercard income	130	565
Events income	6,347	13,012
	<u>6,579</u>	<u>13,625</u>
Investment income	<u>281</u>	<u>-</u>
Sundry income	<u>600</u>	<u>536</u>
Profit on disposal of fixed assets	<u>700</u>	<u>-</u>
Total	<u><u>527,674</u></u>	<u><u>471,638</u></u>

(3) Expenditure

	2020 £	2019 £
Charitable activities: Therapy provision		
Direct costs	173,572	177,279
Support costs - see note 4	97,049	171,923
	<u>270,621</u>	<u>349,202</u>
Raising funds		
Fundraising staff costs	60,082	101,908
Direct fundraising costs	15,892	35,625
Fundraising trading costs	1,030	12,136
	<u>77,003</u>	<u>149,669</u>
Support costs - see note 4	43,331	79,349
	<u>120,334</u>	<u>229,018</u>
Governance		
Direct costs - see note 5	2,351	3,600
Support costs - see note 4	39,630	13,225
	<u>41,981</u>	<u>16,825</u>
Total	<u><u>432,935</u></u>	<u><u>595,045</u></u>

Notes to the accounts for the year ended 31st March 2020

(4) Support Cost Allocation

Support Cost Allocation for year ended 31st March 2020

Support costs	Directorate £	Finance & Admin £	Property Management £	Office Management £	IT £	Total £
Therapy provision	18,783	8,175	36,533	22,978	10,580	97,049
Fundraising	18,783	6,255	8,266	7,088	2,939	43,331
Governance	25,045	5,851	5,025	2,533	1,176	39,630
Total	<u>62,612</u>	<u>20,281</u>	<u>49,824</u>	<u>32,599</u>	<u>14,694</u>	<u>180,009</u>

Basis of support cost allocation for year ended 31st March 2020:-

Central support costs are allocated as follows:

Directorate: allocated according to estimated time spent on activities for each operational area

Finance & Admin: allocated according to estimated time spent on activities for each operational area

Property management: allocated according to portion of premises used for each operational activity.

Office management: allocated according to usage and number of staff per operational area.

IT: allocated according to number of staff per operational area.

Support Cost Allocation for prior year ended 31st March 2019

Support costs	Directorate £	Finance £	Property Management £	Office Management £	IT £	Total £
Therapy provision	65,329	12,245	32,923	52,178	9,248	171,923
Fundraising	30,152	5,652	15,195	24,082	4,268	79,349
Governance	5,025	942	2,533	4,014	711	13,225
Total	<u>100,506</u>	<u>18,839</u>	<u>50,651</u>	<u>80,274</u>	<u>14,227</u>	<u>264,497</u>

Basis of support cost allocation for year ended 31st March 2019:-

Central support costs are allocated as follows:

Directorate: estimated time spent on operational activities allocated according to number of staff per activity.

Finance: allocated according to number of office based staff per activity.

Property management: allocated according to number of office based staff per activity.

Office management: allocated according to number of office based staff per activity.

IT: allocated according to number of office based staff per activity.

(5) Governance costs

	2020 £	2019 £
Trustees Meeting Expenses	1,001	2,171
Other Governance Costs	350	429
Independent Examiners fees	<u>1,000</u>	<u>1,000</u>
	<u>2,351</u>	<u>3,600</u>

Notes to the accounts for the year ended 31st March 2020

(6) Net income for the year

	2020 £	2019 £
This is stated after charging		
Depreciation	4,971	12,641
Deficit on disposal of fixed assets	-	11,653
Independent examiner's remuneration	✔ 1,000	1,000
Trustees Meeting Expenses	✔ 1,001	2,171
Pension & benefits costs	✔ 17,745	26,275
and after receiving		
Profit on disposal of fixed assets	✔ (700)	-

(7) Employee information

	2020 No.	2019 No.
Number of employees: Average Monthly Head Count	13	16
No employee received emoluments of more than £60,000.		
	2020 £	2019 £
Salaries and wages	262,482	302,330
Social security costs	17,928	25,536
Pension costs	15,004	22,230
	<u>295,414</u>	<u>350,096</u>

The charity operates a defined contribution pension scheme. The scheme's funds are administered by trustees and are independent of the charity's finances. Benefits under the scheme are dependent on contributions paid and the charity is not committed to the provision of a pension related to final salary. The charity's contributions during the year are stated above.

The amount of contributions due by the charity to the scheme at the year end is £nil [2019: £nil].
The scheme is administered by Scottish Widows.

Key management personnel

The total employee benefits of key management personnel was £14,437 [2019: £55,000]

(8) Trustees information

	2020 £	2019 £
Trustees remuneration and expenses	<u>1,001</u>	<u>2,171</u>

The trustees received no remuneration in the year. Expenses relate to meetings costs and travel costs.

Notes to the accounts for the year ended 31st March 2020

(9) Fixed Assets

	Furniture & Equipment £	Assessing Equipment £	Computer Network £	Leasehold Improvements £	Motor Vehicles £	Total £
Cost : balance b/fwd	25,590	17,708	65,455	8,600	12,995	130,348
additions in the year	-	-	-	-	-	-
disposals in year	-	-	-	-	(12,995)	(12,995)
	<u>25,590</u>	<u>17,708</u>	<u>65,455</u>	<u>8,600</u>	<u>-</u>	<u>117,353</u>
Depreciation						
balance b/fwd	21,232	1,818	61,644	8,600	12,995	106,289
disposals in year	-	-	-	-	(12,995)	(12,995)
charge for the year	871	1,771	2,329	-	-	4,971
	<u>22,103</u>	<u>3,589</u>	<u>63,973</u>	<u>8,600</u>	<u>-</u>	<u>98,265</u>
Net book value						
31 March 2020	<u>3,487</u>	<u>14,119</u>	<u>1,482</u>	<u>-</u>	<u>-</u>	<u>19,088</u>
31 March 2019	<u>4,358</u>	<u>15,890</u>	<u>3,811</u>	<u>-</u>	<u>-</u>	<u>24,059</u>

(10) Debtors

	2020 £	2019 £
Accounts receivable	20,271	25,893
Other debtors	23,662	14,285
Prepayments and accrued income	<u>13,110</u>	<u>13,617</u>
	<u>57,043</u>	<u>53,796</u>

11) Creditors: amounts falling due within 12 months

	2020 £	2019 £
Accounts payable	5,065	9,179
Accruals	2,079	1,640
Taxation and social security	2,945	7,893
Deferred income	40,843	42,184
Sundry creditors	<u>620</u>	<u>637</u>
	<u>51,552</u>	<u>61,533</u>

Notes to the accounts for the year ended 31st March 2020

(12) Operating leases

The total future minimum lease payments under non-cancellable operating leases are as follows

	Office Equipment £ 2020	Land & Buildings £ 2020	Office Equipment £ 2019	Land & Buildings £ 2019
Not later than one year	-	-	-	-
Later than one and not later than 5 years	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Lease agreements have passed the minimum period and are continuing on rolling arrangements.

(13) Movements in funds

	Balance at 01-Apr-19 £	Income £	Expenditure £	Transfers in year £	Balance at 31-Mar-20 £
Restricted funds					
Mazaars	1,167	-	(1,115)	-	52
Groundworks	-	4,000	(3,773)	-	227
Rangoonwala	-	1,120	(759)	-	361
Garfield Weston	-	45,000	(13,750)	-	31,250
Children In Need	-	27,661	(27,660)	-	1
St Johns Foundation	15,000	-	(6,443)	-	8,557
Sobell Foundation	-	10,000	(9,167)	-	833
Scottish families	1,122	-	(1,220)	229	130
Others	-	510	(1,418)	1,381	472
	<u>17,289</u>	<u>88,291</u>	<u>(65,305)</u>	<u>1,609</u>	<u>41,884</u>
Unrestricted funds					
Designated funds	-	-	-	-	-
Long term reserve	-	-	-	-	-
General funds	<u>187,970</u>	<u>439,383</u>	<u>(367,631)</u>	<u>(1,609)</u>	<u>258,113</u>

At this stage no general funds have been formally designated to particular projects that are being considered or planned.

(14) Analysis of net assets between funds

	General Funds £	Restricted Funds £	Total £
Tangible fixed assets	19,088	-	19,088
Current assets	290,577	41,884	332,461
Current liabilities	(51,552)	-	(51,552)
Net assets at 31st March 2020	<u>258,113</u>	<u>41,884</u>	<u>299,997</u>

Notes to the accounts for the year ended 31st March 2020

[15] Reconciliation of net income/ [expenditure] to net cash flows from operating activities

	2020	2019
	£	£
Net income/(expenditure) for the year [as per SOFA].	94,738	(123,407)
Adjustment for:		
Depreciation charges	4,971	12,641
Loss on disposal of fixed assets	-	11,653
Profit on disposal of fixed assets	(700)	
[Increase]/ decrease in debtors	(3,248)	(7,623)
Increase/ [decrease] in creditors	(9,981)	7,514
Interest	-	-
Net cash provided by [used in] operating activities	<u>85,780</u>	<u>(99,222)</u>

(16) Analysis of prior year funds [required by F.R.S.102].**Statement of Financial Activities [including Income and Expenditure Account]
for the year ended 31 March 2019**

	Notes	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	2018 £
Income from	2				
Donation and legacies		374,494	-	374,494	409,419
Charitable activities		49,266	34,253	83,519	75,133
Trading and other earned income		13,625	-	13,625	156,215
Total		<u>437,385</u>	<u>34,253</u>	<u>471,638</u>	<u>640,767</u>
Expenditure on:	3				
Raising Funds		229,018	-	229,018	209,983
Charitable activities		340,650	25,377	366,027	335,392
Total		<u>569,668</u>	<u>25,377</u>	<u>595,045</u>	<u>545,375</u>
Net income / [expenditure]		(132,283)	8,876	(123,407)	95,392
Transfers between funds		-	-	-	-
Total funds brought forward		320,253	8,413	328,666	233,274
Total funds carried forward		<u>187,970</u>	<u>17,289</u>	<u>205,259</u>	<u>328,666</u>

The previous year's Statement of Financial Activities is included to fulfill requirements of FRS 102.