

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	242,215	332,306	574,521	371,271
EXPENDITURE ON					
Charitable activities					
Charitable activities	3	95,572	223,698	319,270	237,600
Administration		41,133	-	41,133	25,255
Other		630	-	630	61
Total		137,335	223,698	361,033	262,916
NET INCOME					
Transfers between funds	10	104,880	108,608	213,488	108,355
		(127,566)	127,566	-	-
Net movement in funds		(22,686)	236,174	213,488	108,355
RECONCILIATION OF FUNDS					
Total funds brought forward		93,503	157,140	250,643	142,288
TOTAL FUNDS CARRIED FORWARD		70,817	393,314	464,131	250,643

Children Heard and Seen

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
CURRENT ASSETS					
Debtors	8	6,166	-	6,166	222
Cash at bank		66,630	393,314	459,944	251,327
		<u>72,796</u>	<u>393,314</u>	<u>466,110</u>	<u>251,549</u>
CREDITORS					
Amounts falling due within one year	9	(1,979)	-	(1,979)	(906)
		<u>70,817</u>	<u>393,314</u>	<u>464,131</u>	<u>250,643</u>
NET CURRENT ASSETS					
		<u>70,817</u>	<u>393,314</u>	<u>464,131</u>	<u>250,643</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>70,817</u>	<u>393,314</u>	<u>464,131</u>	<u>250,643</u>
NET ASSETS		<u>70,817</u>	<u>393,314</u>	<u>464,131</u>	<u>250,643</u>
FUNDS	10				
Unrestricted funds				70,817	93,503
Restricted funds				393,314	157,140
TOTAL FUNDS				<u>464,131</u>	<u>250,643</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

Children Heard and Seen

Cash Flow Statement
for the Year Ended 31 March 2023

	Notes	31/3/23 £	31/3/22 £
Cash flows from operating activities			
Cash generated from operations	1	208,617	109,039
Net cash provided by operating activities		<u>208,617</u>	<u>109,039</u>
Change in cash and cash equivalents in the reporting period		208,617	109,039
Cash and cash equivalents at the beginning of the reporting period		<u>251,327</u>	<u>142,288</u>
Cash and cash equivalents at the end of the reporting period		<u><u>459,944</u></u>	<u><u>251,327</u></u>

The notes form part of these financial statements

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/23	31/3/22
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	213,488	108,355
Adjustments for:		
Increase in debtors	(5,944)	(222)
Increase in creditors	1,073	906
	<u>208,617</u>	<u>109,039</u>
Net cash provided by operations	<u>208,617</u>	<u>109,039</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22	Cash flow	At 31/3/23
	£	£	£
Net cash			
Cash at bank	251,327	208,617	459,944
	<u>251,327</u>	<u>208,617</u>	<u>459,944</u>
Total	<u>251,327</u>	<u>208,617</u>	<u>459,944</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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. 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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31/3/23	31/3/22
	£	£
Grants	435,791	322,735
Donations	138,730	48,536
	<u>574,521</u>	<u>371,271</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Charitable activities	319,270	-	319,270
Administration	-	41,133	41,133
	<u>319,270</u>	<u>41,133</u>	<u>360,403</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

4. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Administration	<u>17,728</u>	<u>222</u>	<u>10,950</u>	<u>12,233</u>	<u>41,133</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

6. STAFF COSTS

	31/3/23 £	31/3/22 £
Wages and salaries	270,722	203,826
Social security costs	18,310	13,704
Other pension costs	14,627	5,073
	<u>303,659</u>	<u>222,603</u>

The average monthly number of employees during the year was as follows:

	31/3/23	31/3/22
Charitable activities	<u>9</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>48,536</u>	<u>322,735</u>	<u>371,271</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	14,325	223,275	237,600
Administration	25,255	-	25,255
Other	<u>61</u>	<u>-</u>	<u>61</u>
Total	<u>39,641</u>	<u>223,275</u>	<u>262,916</u>
NET INCOME	8,895	99,460	108,355
RECONCILIATION OF FUNDS			
Total funds brought forward	84,608	57,680	142,288
TOTAL FUNDS CARRIED FORWARD	<u>93,503</u>	<u>157,140</u>	<u>250,643</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Trade debtors	2,337	222
Prepayments and accrued income	3,829	-
	<u>6,166</u>	<u>222</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Trade creditors	1,439	906
Accrued expenses	540	-
	<u>1,979</u>	<u>906</u>

10. MOVEMENT IN FUNDS

	At 1/4/22	Net movement in funds	Transfers between funds	At 31/3/23
	£	£	£	£
Unrestricted funds				
General fund	93,503	104,880	(127,566)	70,817
Restricted funds				
Grants - restricted funding	157,140	108,608	127,566	393,314
	<u>250,643</u>	<u>213,488</u>	<u>-</u>	<u>464,131</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	242,215	(137,335)	104,880
Restricted funds			
Grants - restricted funding	332,306	(223,698)	108,608
	<u>574,521</u>	<u>(361,033)</u>	<u>213,488</u>

Comparatives for movement in funds

	At 1/4/21	Net movement in funds	At 31/3/22
	£	£	£
Unrestricted funds			
General fund	84,608	8,895	93,503
Restricted funds			
Grants - restricted funding	57,680	99,460	157,140
	<u>142,288</u>	<u>108,355</u>	<u>250,643</u>

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,536	(39,641)	8,895
Restricted funds			
Grants - restricted funding	322,735	(223,275)	99,460
TOTAL FUNDS	<u>371,271</u>	<u>(262,916)</u>	<u>108,355</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	84,608	113,775	(127,566)	70,817
Restricted funds				
Grants - restricted funding	57,680	208,068	127,566	393,314
TOTAL FUNDS	<u>142,288</u>	<u>321,843</u>	<u>-</u>	<u>464,131</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	290,751	(176,976)	113,775
Restricted funds			
Grants - restricted funding	655,041	(446,973)	208,068
TOTAL FUNDS	<u>945,792</u>	<u>(623,949)</u>	<u>321,843</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Children Heard and Seen

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31/3/23	31/3/22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	435,791	322,735
Donations	138,730	48,536
	<u>574,521</u>	<u>371,271</u>
Total incoming resources	574,521	371,271
EXPENDITURE		
Charitable activities		
Wages	270,722	203,826
Social security	18,310	13,704
Pensions	14,627	5,073
Advertising	7,117	123
General expenses	8,494	14,874
	<u>319,270</u>	<u>237,600</u>
Other		
Entertainment	630	61
Support costs		
Management		
Insurance	1,695	1,299
Telephone	2,146	1,810
Postage and stationery	2,517	3,603
Administration costs	4,405	1,598
Rent	5,647	4,800
Computer costs	1,318	1,133
	<u>17,728</u>	<u>14,243</u>
Finance		
Sundries	-	122
Bank charges	222	209
	<u>222</u>	<u>331</u>
Other		
Travel	10,950	2,523
Governance costs		
Accountancy and legal fees	12,233	8,158
	<u>361,033</u>	<u>262,916</u>
Total resources expended	361,033	262,916
Net income	<u>213,488</u>	<u>108,355</u>