

**REVERSE THE TREND FOUNDATION**

**Company Number: 10001362**

**Charity Number: 1170880**

# REVERSE THE TREND FOUNDATION

## Trustees' Annual Report for the year ended 28<sup>th</sup> February 2019

The trustees have had regard to the guidance issued by the Charity Commission on public benefit

### Reference and Administrative details

Charity name	Reverse the trend Foundation
Other name the charity uses:	None
Registered charity number:	1170880
Company No.:	10001362
Charity's principal address:	71-75 Shelton Street, London, WC2H 9JQ

### Structure, Governance and Management

**Type of governing document:** The Charity is governed by the Articles and Memorandum of Association of a company limited by guarantee.

**Trustee selection methods:** Selection is made by person or body entitled to appoint one or more trustees.

### Objectives and Activities

Reverse The Trend Foundation works with children, young people, families and communities across the UK to improve physical, emotional and nutritional health. There is a particular focus on childhood obesity and mental health. Reverse The Trend Foundation recognise the importance of a systematic and multi-sector approach to tackling childhood obesity and mental health. We combine the best business practices with the science of behaviour change and apply this focus into all of our initiatives.

### Achievements and Performance

*We have delivered our programmes to a total of 52,000 children throughout the UK. We have also participated in delivery of a States of Mind programme involving young people from areas of social deprivation. We have devloped a programme to be used in Cape Town South Africa*

*Collaborations*

*Networks), Local Authorities and CIVA (Centre for Innovation and Voluntary Action) to collaborate on child obesity and mental health programmes. We are working with States of Mind to deliver our mental health programme to inner city schools and academies in London. We are working with an Academic partner to further research and evaluate our methodology.*

#### *Technology*

*We have worked on developing AI technology to be used within a serviceable app.*

#### *Programmes*

*We have created age appropriate materials and programmes to accommodate children and young people aged 5-18 years old. We have developed and extended our programmes based on evaluation and feedback.*

#### *Reach*

*We have continued to extend our reach to Cape Town, England, Wales, Scotland and N.Ireland*

#### *Ambassadors*

*We have maintained our ambassadors to work with the programmes and visit schools*

#### *Volunteers*

*We continue to work with a total of 6 volunteers*

## **Financial Review**

**Review of the charity's financial position at the end of the period:** The charity has made efforts this year to secure outside funding and continued in this year to put in place the foundations needed with regard to software and administration to enable the Charity to be fully operational and the low reserves reflect this.

The trustees are confident that the ongoing works in getting the structure and procedure in place will in the future lead to a financially sound basis for the Charity.

**Reserves:** All reserves are unrestricted.

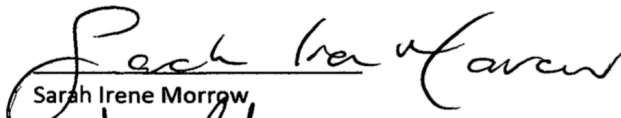
**Names of the charity trustees who manage the charity:** None

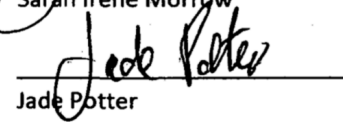
**Name of trustees holding title to property belonging to the charity:** The Charity does not hold any property.

## Declaration

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

Signed on behalf of the charity's trustees

  
Sarah Irene Morrow

  
Jade Potter

Date: 31<sup>st</sup> December 2019

# REVERSE THE TREND FOUNDATION

## Trustee report and Financial Statement for the year ended 28th February 2019

### Statement of financial activities (including summary income and expenditure account)

	<u>Unrestricted</u> <u>funds</u> £	<u>Restricted</u> <u>funds</u> £	<u>Endowment</u> <u>funds</u> £	<u>2018</u> £	<u>2017</u> £
<u>Income (Note 3)</u>					
Income and endowments from:					
Donations and legacies	41439			41439	2,192
Charitable activities					
Other trading activities					200
Fund raising					
Investments					
Other					
<u>Total</u>	41,439	0	0	41,439	2,392
<u>Expenditure (Notes 6)</u>					500
Expenditure on:					
Raising funds					
Charitable activities	35,296			35,296	7,147
Other					
<u>Total</u>	35,296	0	0	35,296	7647
Net income/(expenditure) before tax for the reporting period	6,143	0	0	6,143	(5,255)
Tax payable					
<u>Net income/(expenditure) after tax before investment gains/(losses)</u>	6,143	0	0	6,143	(5,255)
Net gains/(losses) on investments					
<u>Net income/(expenditure)</u>	6,143	0	0	6,143	(5,255)
Extraordinary items					
Transfers between funds					
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use					
Other gains/(losses)					
<u>Net movement in funds</u>	6,143	0	0	6,143	(5,255)
<u>Reconciliation of funds:</u>					
Total funds brought forward	(5,823)			(5,823)	(568)
Total funds carried forward	320	0	0	320	(5,823)

# REVERSE THE TREND FOUNDATION

## Trustee report and Financial Statement for the year ended 28th February 2019

### Balance sheet

	<u>Unrestricted</u> <u>funds</u>	<u>Restricted</u> <u>funds</u>	<u>Endowment</u> <u>funds</u>	<u>2018</u>	<u>2017</u>
	£	£	£	£	£
<u>Fixed assets</u>					
Intangible assets (Note 15)					
Tangible assets (Note 14)					
Heritage assets (Note 16)					
Investments (Note 17)					
<u>Total fixed assets</u>	0	0	0	0	0
<u>Current assets</u>					
Stocks (Note 18)					
Debtors (Note 19)					
Investments (Note 17.4)	320			320	13
Cash at bank and in hand (Note 24)					
<u>Total current assets</u>	320	0	0	320	13
<u>Creditors: amounts falling due within one year (Note 20)</u>	0			0	1,400
<u>Net current assets/(liabilities)</u>	320	0	0	320	(1,387)
<u>Total assets less current liabilities</u>	320	0	0	320	(1,387)
<u>Creditors: amounts falling due after one year (Note 20)</u>	0	0	0	0	4,436
<u>Total net assets or liabilities</u>	320	0	0	320	(5,823)
<u>Funds of the Charity</u>					
Endowment funds (Note 27)					
Restricted income funds (Note 27)	320	0	0	320	(5,823)
Unrestricted funds					
Revaluation reserve					
Fair value reserve					
<u>Total funds</u>	320	0	0	320	(5,823)

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

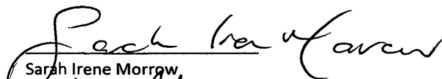
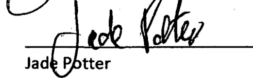
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the

**REVERSE THE TREND FOUNDATION**  
**Trustee report and Financial Statement for the year ended 28th February 2019**

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by two trustees/directors on behalf of all the trustees/directors

  
Sarah Irene Morrow  
  
Jade Potter

Date of approval

31st December 2019

Charity Number

1170880

Company Number

10001362

**REVERSE THE TREND FOUNDATION**  
**Trustee report and Financial Statements for the year ended 28th February 2019**

## **ACCOUNTING POLICIES**

### **1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

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

### **1.2 Going concern**

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

### **1.3 Change of accounting policy**

The accounts present a true and fair view and no changes have been made to the accounting policies.

### **1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period.

### **1.5 Material prior year errors**

No material prior year error have been identified in the reporting period.

## **Note 2**

### **2.2 INCOME**

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"><li>• the charity becomes entitled to the resources;</li><li>• it is more likely than not that the trustees will receive the resources;</li><li>• the monetary value can be measured with sufficient reliability.</li></ul>
<b>Offsetting</b>	No offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met.
<b>Contractual income and</b>	These are included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.
<b>Donated goods Services &amp;</b>	Donated goods services or facilities are recorded at market value.



# REVERSE THE TREND FOUNDATION

## Trustee report and Financial Statements for the year ended 28th February 2019

**Volunteer help** The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

### 2.3 EXPENDITURE AND LIABILITIES

**Income from interest, royalties and dividends** This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**Income from membership subscriptions** Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

**Investment gains and losses** This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Governance and support costs** Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Redundancy cost** The charity made no redundancy payments during the reporting period.

**Deferred income** No material item of deferred income has been included in the accounts.

**Creditors** Creditors which are measured at settlement amounts less any trade discounts

**Provisions for liabilities** A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

**Basic financial instruments** The charity has no basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP.

### 2.4 ASSETS

**Tangible fixed assets for use by charity** These are capitalised if they can be used for more than one year. They are valued at cost.

The depreciation rates and methods used are disclosed in notes.

**Intangible fixed assets** Intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in notes.

**Heritage assets** The charity has no heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture

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## Trustee report and Financial Statements for the year ended 28th February 2019

cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

**Stocks and work in progress** Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

**Debtors** Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Current asset investments** The charity's investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These may include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

### Note 3 Income

#### Analysis of income

	Unrestrict ed funds	Restricted funds	Endowment funds	Total funds	Prior year
<b>Donations and legacies:</b>					
Donations	41,439	0	0	41,439	2,192
	0	0	0		0
<b>Total</b>	<b>41,439</b>	<b>0</b>	<b>0</b>	<b>41,439</b>	<b>2,192</b>
<b>Charitable activities:</b>					
	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Trading activities:</b>					
	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Income from investments:</b>					
	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other:</b>					
Fundraising	0	0	0	0	200
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2000</b>
					0
<b>TOTAL</b>	<b>41,439</b>			<b>41,439</b>	<b>2,382</b>

### Note 4

No Government grants were received.

### Note 5

No donated goods, facilities or services were received.

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Trustee report and Financial Statements for the year ended 28th February 2019

**Note 6 Expenditure**

**Analysis of expenditure**

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
	£	£	£	£	£

**Expenditure on raising funds:**

	0	0	0	0	500
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**Total expenditure on raising funds**

0	0	0	0	500
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**Expenditure on charitable activities**

	Unrestricted funds	Restricted income funds	Endowment funds	This year	Prior year
	£	£	£	£	£

Activity 1 - Advance the Health and Well-being of Children	35,296	0	0	35,296	7,147
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**TOTAL EXPENDITURE**

35,296	0	0	35,296	7,147
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**Analysis of expenditure on charitable activities**

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
		£	£	£	£
Activity 1	Programme Delivery	30,990	4,306	35,296	7,147
	<b>Total</b>	<b>30,990</b>	<b>4,306</b>	<b>35,296</b>	<b>7,147</b>

**Note 7 Extraordinary items**

There were no extraordinary items to report

**Note 8 Funds received as agent**

The charity has not agreed to administer the funds of another entity as its agent and hence no details provided.

**Note 9 Support Costs**

	Activity 1 £	Activity 2 £	Activity 3 £	This year £	Total prior year £
Accountancy	700		0	700	700
Travel	1820			1820	920
IT & Communications	200			200	4,025
Consultancy	1,000			1,000	1,000
Literature & Promotion	421			421	321
Other	165		0	165	181
<b>Total</b>	<b>4,306</b>	<b>0</b>	<b>0</b>	<b>4,306</b>	<b>7,147</b>

**REVERSE THE TREND FOUNDATION**  
**Trustee report and Financial Statements for the year ended 28th February 2019**

**Note 10 Details of certain types of expenditure**

Note 10.1 Fees for examination of the accounts

Independent examiner's fees

Other fees (for example: financial advice, consultancy,

This year	Last year
£	£
700	700

**Note 11 Paid employees**

The Charity had no paid employees during the year or in the previous year.

**Note 12 Pension scheme**

The Charity has no Company pension scheme.

**Note 13 Grantmaking**

The charity did not made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

**Note 14 Tangible fixed assets**

The charity did not have any tangible fixed assets.

**Note 15 Intangible assets**

The charity did not have any intangible assets.

**Note 16 Heritage assets**

The charity has not any heritage assets.

**Note 17 Investment assets**

The charity has not any investment assets.

**Note 18 Stocks**

The charity holds no stock items.

**Note 19 Debtors and prepayments**

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
0	0
0	0
0	0
<b>Total</b>	<b>0</b>

**REVERSE THE TREND FOUNDATION**  
**Trustee report and Financial Statements for the year ended 28th February 2019**

**Note 20 Creditors and accruals**

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Accruals for grants payable	0	0	0	0
Bank loans and overdrafts	0	0	0	0
Trade creditors	0	0	0	0
Payments received on account	0	0	0	0
Accruals and deferred income	0	0	0	0
Taxation and social security	0	0	0	0
Other creditors	0	1400	0	4,436
<b>Total</b>	<b>0</b>	<b>1400</b>	<b>0</b>	<b>4,436</b>

**Note 21 Provisions for liabilities and charges**

The charity's expenditure does not contain any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

No disclosure is required.

**Note 23 Contingent liabilities and contingent assets**

The Charity has no material contingent liabilities or assets that require to be disclosed.

**Note 24 Cash at bank and in hand**

	This year	Last year
	£	£
Short term cash investments (less than 12 months)	0	0
Short term deposits	0	0
Cash at bank and on hand	320	13
Other	0	0
<b>Total</b>	<b>320</b>	<b>13</b>

**Note 25 Fair value of assets and liabilities**

The Trustees believe that the assets and liabilities are fairly stated.

**Note 26 Events after the end of the reporting period**

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

**REVERSE THE TREND FOUNDATION**  
Trustee report and Financial Statements for the year ended 28th February 2019

**Note 27 Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Unrestricted Funds

Fund names	Fund balances brought forward £	Income £	Expended £	Transfers £	Gains and losses £	Fund balances carried forward £
General	(5,823)	41,439	(35,296)	0	0	320
	0	0	0	0	0	0
	0	0	0	0	0	0
<b>SHEET</b>						<b>320</b>

This is an operating fund. These are funds that have been received carrying no restriction on their use and are put to purpose at the discretion of the Charity.

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Unrestricted Funds

Fund names	Fund balances brought forward £	Income £	Expended £	Transfers £	Gains and losses £	Fund balances carried forward £
General	(568)	2,392	(7,647)	0	0	(5,823)
	0	0	0	0	0	0
	0	0	0	0	0	0
<b>TOTAL FUNDS AS PER BALANCE SHEET</b>						<b>(5,823)</b>

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		0
Between endowment and restricted funds		0
Between endowment and unrestricted funds		0

**Note 28 Transactions with trustees and related parties**

**Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity or person providing goods or services to the Charity.

**Note 29 Additional Disclosures**

There are no significant matters which are not covered in other notes that need to be included to provide a proper understanding of the accounts.

**REVERSE THE TREND FOUNDATION**  
Trustee report and Financial Statements for the year ended 28th February 2019



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

**Independent examiner's report on the  
accounts**

**Section A**      **Independent Examiner's Report**

**Report to the trustees/  
members of**

REVERSE THE TREND FOUNDATION

**On accounts for the year  
ended**

28<sup>TH</sup> FEBRUARY 2019

**Charity no  
(if any)**

1170880

**Set out on pages**

5-13

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 28/02/2019.

**Responsibilities and  
basis of report**

As the charity's trustees, 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 all 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:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

**Date:** 29/02/20

**Name:** DAVID OSCAR RIGBY

**REVERSE THE TREND FOUNDATION**

Trustee report and Financial Statements for the year ended 28th February 2019

(if any):

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**Address:**

BRANLINS, PENALLT, MONMOUTH, MONMOUTHSHIRE NP25 4SE

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Section B

Disclosure

Only complete if the examiner needs to highlight material 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.**

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