

APHASIA RE-CONNECT

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

PERIOD ENDED 31 MARCH 2019

Registered Charity Number: 1176125

**Wilkins Kennedy
Accountants
Greytown House
221-227 High Street
Orpington
Kent
BR6 0NZ**

APHASIA RE-CONNECT

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APHASIA RE-CONNECT

CHARITY INFORMATION

Chairman	P Cook
Secretary	H Terry
Trustees	H Terry R Green K Hilari
Registered Charity number	1176125
Registered office	2 Hawthorne Close Bickley Kent BR1 2HJ
Independent examiner	C Cooper FCCA Wilkins Kennedy Greytown House 221-227 High Street Orpington Kent BR6 0NZ
Bankers	Barclays Bank PLC Portman Square 2 Leicester Leicestershire LE87 2BB Natwest Bank 143 High Street Bromley Kent BR1 1JH

APHASIA RE-CONNECT

REPORT OF THE TRUSTEES

The Trustees, present their report and the financial statements for the period ended 31 March 2019

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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 published on 16 July 2014.

Objectives

The objectives of the charity are:

For the public benefit, to promote health and wellbeing for people with Aphasia and others with acquired long term communication disability, living in particular, but not exclusively, in South East England, through

- (a) The provision of speech therapy through supported conversation groups
- (b) Providing training to volunteers to facilitate peer groups, peer befrienders and peer training.
- (c) Providing information to the general public on all aspects of aphasia and acquired communication disability.

Our Vision

Our vision is to see a World where people with aphasia, and acquired communication disability, enjoy a life more ordinary, with opportunity, freedom of choice, responsibility, and a quality of life and wellbeing.

Statement on Public Benefit

The objectives and activities, and achievement and performance sections of this report clearly set out the activities which the charity undertakes for the public benefit. The Trustees confirm that they 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 Commission in determining the activities undertaken by the charity.

Review of the year

Aphasia reconnect started, with a passion to open up long-term support opportunities to people with aphasia and wider acquired communication disability after the closure of a National Charity, Connect in October 2016. Starting in inauspicious surroundings in a café in London SE1, members gradually joined us with numbers growing as word got out to surrounding healthcare professionals. They were delighted and reassured to hear of the long-term support option needed by so many after statutory therapy finishes.

Since inception, we have opened up a host of groups and opportunities in South London and at City University with afternoons of "Reconnect at City Drop-In". Amongst the highlights are our art groups, with creative art and drawing held in some of London's top art galleries, our regular music and conversation groups in SE, and our very popular Bromley group for people in the far southern reaches of the capital. We have a host of volunteers and enthusiastic students who kindly support our work.

Numbers have steadily increased in both people with Aphasia and volunteers without Aphasia.

At its inception Aphasia Re-Connect was delighted to become a member of Attend with support for governance, however the direct involvement of the members from Attend ceased on 21 January 2019. Aphasia Re-Connect wish to take this opportunity to formally thank these members of the Attend team for all their guidance and assistance.

Aphasia Re-Connect also wish to thank all those who have contributed time and support over the past year that has ensured the creation of a solid and stable base on which to plan for the future.

Financial Review

Total income for the period was £48,898. Total expenditure for the period was £22,080. This resulted in a surplus for the period of £26,818.

The funds at 31 March 2019 were £26,818, of which none are restricted.

APHASIA RE-CONNECT

REPORT OF THE TRUSTEES

Reserves Policy

The balance of unrestricted funds at year end was £26,818. The Trustees' policy on reserves is to have a minimum of six months cover of budgeted operating costs approximately £25,000.

Risk Management

The Trustees have reviewed the major and financial risks that impact on the work of the charity. They systems that have been established enable the Trustees to review and take necessary steps to lessen these risks. The Trustees consider the following to be the principal risks that the charity faces:

- Loss of income, reduced fund raising potential and or reduced public profile.
- Compliance with the increasing regulatory controls and checks which relate to charitable organisations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity was formed on 19th June 2017 as an unincorporated association, with a constitution dated 6th December 2017.

On 6th December 2017, the charity registered with the charity commission.

Trustees

The Trustees, who served during the period were:

P Cook (Chairman)	(Appointed 21 January 2019)
D Wood (Chairman)	(Appointed 19 June 2017 to 21 January 2019)
M Swan (Treasurer)	(Appointed 19 June 2017 to 21 January 2019)
H Terry	(Appointed 23 April 2018)
R Green	(Appointed 22 January 2018)
K Hilari	(Appointed 23 April 2018)
N Wheaton	(Appointed 19 June 2017 to 21 January 2019)
S Aziz	(Appointed 19 June 2017 to 21 January 2019)
M Peters	(Appointed 22 January 2018 to 23 April 2018)
J Peters	(Appointed 22 January 2018 to 23 April 2018)

Apart from the first charity Trustees, every Trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity Trustees. In selecting individuals for appointment as charity Trustees, the charity Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. A charity Trustee who has served for three consecutive terms may not be reappointed for a fourth consecutive term but may be reappointed after an interval of at least one year.

The charity Trustees will make available to each new charity Trustee, on or before his or her first appointment:

A copy of the current version of the constitution; and

A copy of the CIO's latest Trustees' Annual Report and Statement of Accounts.

Statement of Trustees' Responsibilities

The Trustees 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).

The law applicable to charities in England & Wales 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 charity and of the incoming resources and application of resources of the charity 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 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 charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By Order of the Board

P Cook
Trustee

10 May 2019
Date

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF APHASIA RE-CONNECT

I report to the charity Trustees on my examination of the accounts of the charity for the period ended 31 March 2018 which are set out on pages 6 to 11.

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 charity's accounts carried out under section 145 of the 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

C Cooper (FCCA)

For and on behalf of Wilkins Kennedy
Accountants
Greytown House, 221/227 High Street
Orpington, Kent,
BR6 0NZ

Date: 10 May 2019

APHASIA RE-CONNECT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 MARCH 2019

INCOME AND EXPENDITURE ACCOUNT

		Unrestricted Funds 2019	Restricted funds 2019	Total funds 2019 (15 months)
	Note	£	£	£
Income from:				
Donations	2	19,494	-	19,494
Charitable Activities:				
Student Training	3	-	2,001	2,001
Grants and Service delivery contracts	3	15,499	11,904	27,403
Total Income		<u>34,993</u>	<u>13,905</u>	<u>48,898</u>
Expenditure from:				
Charitable Activities	4	<u>8,175</u>	<u>13,905</u>	<u>22,080</u>
Total Expenditure		<u>8,175</u>	<u>13,905</u>	<u>22,080</u>
NET MOVEMENT IN FUNDS		26,818	-	26,818
TOTAL FUNDS CARRIED FORWARD		<u><u>26,818</u></u>	<u><u>-</u></u>	<u><u>26,818</u></u>

All incoming resources and resources expended arise from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

APHASIA RE-CONNECT**BALANCE SHEET
AS AT 31 MARCH 2019**

	Note	31 Mar 2019	
		£	£
CURRENT ASSETS			
Debtors	7	6,087	
Cash at bank and in hand		27,732	
		<u>33,819</u>	
CREDITORS: amounts falling due within one year	8	<u>(7,001)</u>	
NET CURRENT ASSETS			<u>26,818</u>
NET ASSETS			<u><u>26,818</u></u>
FUNDS			
Restricted funds	9		-
Unrestricted funds			<u>26,818</u>
TOTAL FUNDS			<u><u>26,818</u></u>

The financial statements were approved on 10 May 2019 and signed on behalf of the Board by:

P Cook
Trustee

H Terry
Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2019**

1. ACCOUNTING POLICIES

1.1 Basis of preparation

Aphasia Re-Connect is an unincorporated charity in the United Kingdom, governed by a constitution dated 6th December 2017. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are detailed on page 2.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Voluntary income including donations is included in full in the Statement of Financial Activities when receivable.

Charitable Activity Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

1.3 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

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

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.4 Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources.

NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 31 MARCH 2019

1.5 Funds accounting

Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when donors specify the purpose for which income can be used.

1.6 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.7 Cash at bank and in hand

Cash at bank and in hand are short-term, highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of changes in value.

1.8 Taxation

The company is a registered charity and is therefore entitled to the exemptions from corporation tax afforded by section 505 of the Income and Corporation Taxes Act 1988. Accordingly, there is no corporation tax charge in these financial statements.

1.9 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.10 Judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

Bad debts

Debtors are regularly reviewed for recoverability, any debts which in the opinion of management are not recoverable are provided for as a specific bad debt.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

2. VOLUNTARY INCOME

	Unrestricted	Restricted	Total
			31 March 2019 (15 months)
	£	£	£
Donations - individuals	17,409	-	17,409
Donations - Attend	2,085	-	2,085
	<u>19,494</u>	<u>-</u>	<u>19,494</u>

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NOTES TO THE FINANCIAL STATEMENTS PERIOD ENDED 31 MARCH 2019

3. CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total 31 March 2019 (15 Months)
	£	£	£
UCL	-	2,001	2,001
Big Lottery	-	9,874	9,874
United St Saviours	-	2,030	2,030
London Borough of Bromley Mayor	10,000	-	10,000
M and C Trust	5,000	-	5,000
Jack Peachy Foundation	499	-	499
	<u>15,499</u>	<u>13,905</u>	<u>29,404</u>

4. CHARITABLE ACTIVITIES COSTS

	Support Costs Unrestricted	Restricted	Total 31 March 2019 (15 months)
	£	£	£
Room hire	-	1,630	1,630
Volunteer expenses	93	196	289
Speech and language therapist	-	6,760	6,760
DBS checks	-	374	374
Administrative duties	-	791	791
Project evaluation	-	2,209	2,209
Group facilitation	6,882	-	6,882
Independent Examination	1,200	-	1,200
Design Services	-	1,945	1,945
	<u>8,175</u>	<u>13,905</u>	<u>22,080</u>

5. TRUSTEES' REMUNERATION AND REIMBURSED EXPENSES

No Trustee or person related or connected to them received any remuneration or benefits from the Charity during the current period.

No Trustee received any reimbursed expenses.

6. STAFF COSTS

There were no employees during the period.

APHASIA RE-CONNECT

NOTES TO THE FINANCIAL STATEMENTS PERIOD ENDED 31 MARCH 2019

7. DEBTORS

	31 Mar 2019 £
Other debtors	594
Accrued Income	5493
	<u>6,087</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 Mar 2019 £
Other creditors	7,001
	<u>7,001</u>

9. RESTRICTED FUNDS

	Incoming Resources £	Resources Expended £	Balance at 31/03/2019 £
UCL	2,001	2,001	-
Big Lottery	9,874	9,874	-
United St Saviours	2,030	2,030	-
	<u>13,905</u>	<u>13,905</u>	<u>-</u>

UCL – fund student training

Big Lottery and United St Saviours– fund room hire, volunteer expenses and speech therapist for group sessions

10. RELATED PARTY TRANSACTIONS

During the period to 21 January 2019 the charity received funds totalling £2,085 and paid £3,254 to Attend for support with group facilitation and speech and language therapist. Mr D Wood is the CEO of Attend.