

Support and Education for Eating Disorder	Charity No	1144313	
	Company No	7450528	
Annual accounts for the period			
Period start date	1-Apr-20	To	31-Mar-21

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

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	66,391	4,500	-	70,891	
Charitable activities	S02	-	-	-	-	
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	66,391	4,500	-	70,891	-
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	4,138	-	-	4,138	
Charitable activities	S09	47,278	-	-	47,278	
Separate material expense item	S10					
Other	S11	-	-	-	-	
Total	S12	51,416	-	-	51,416	-
Net income/(expenditure) before tax for the reporting period						
	S13	14,975	4,500	-	19,475	-
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)						
	S15	14,975	4,500	-	19,475	-
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items						
	S17	14,975	4,500	-	19,475	-
Transfers between funds						
	S18	-	-	-	-	-
	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	14,975	4,500	-	19,475	-
Reconciliation of funds:						
Total funds brought forward	S23	-	-	-	-	-
Total funds carried forward	S24	14,975	4,500	-	19,475	-

Section B Balance sheet

		Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	100	-	-	100	-
Total fixed assets		B05	100	-	-	100	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	18,175	-	-	18,175	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	-	-	-	-	-
Total current assets		B10	18,175	-	-	18,175	-
Creditors: amounts falling due within one year	(Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)		B12	19,819	-	-	19,819	-
Total assets less current liabilities		B13	19,919	-	-	19,919	-
Creditors: amounts falling due after one year	(Note 20)	B14	10,000	-	-	10,000	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	9,919	-	-	9,919	-
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	9,919	-	-	9,919	-
Revaluation reserve		B20	-	-	-	-	-
Fair value reserve		B21	-	-	-	-	-
Total funds		B22	9,919	-	-	9,919	-

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 Companies Act with respect to accounting records and the preparation of accounts.

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 one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Shelley Perry	12/22/2021

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	12/22/2021
	Print name

Note 1 Basis of preparation

This section should be completed by all charities.

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:

- and 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
- and with* 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.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	Not applicable
Disclosure of any uncertainties that make the going concern assumption doubtful;	Not applicable
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note ().

Yes*
No* * -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*
No* * -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*
No* * -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	Accruals account for Rent from 2018 and 2019 had not been reversed out of the accounts and were held on the balance sheet
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	2018 - £11625.00, 2019 - £6900.00
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	£18525 reversed out 01/04/2020

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

N/A

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated _____

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as restated _____

Note 2	Accounting policies			
2.2 INCOME				
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; the monetary value can be measured with sufficient reliability. 	Yes*	No*	N/a*
		✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes*	No*	N/a*
		✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes*	No*	N/a*
		✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes*	No*	N/a*
				✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes*	No*	N/a*
				✓
Government grants	The charity has received government grants in the reporting period	Yes*	No*	N/a*
		✓		
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes*	No*	N/a*
			✓	
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes*	No*	N/a*
				✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes*	No*	N/a*
				✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes*	No*	N/a*
				✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes*	No*	N/a*
				✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes*	No*	N/a*
				✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes*	No*	N/a*
				✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes*	No*	N/a*
				✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes*	No*	N/a*
				✓
Support costs	The charity has incurred expenditure on support costs.	Yes*	No*	N/a*
				✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes*	No*	N/a*
				✓

Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

2.3 EXPENDITURE AND LIABILITIES

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.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	N?A		
	They are valued at cost.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 14.			
Intangible fixed assets	The charity has 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 note 15.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has 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. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	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.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These 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.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE				

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	
					£	Prior year £
Donations and legacies:	Donations and gifts	5,738	3,000	-	8,738	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	42,734	1,500	-	44,234	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	48,472	4,500	-	52,972	-
Charitable activities:	Fund raising	1,115	-	-	1,115	-
	Xmas Stall	60	-	-	60	-
	Coffee Machine	782	-	-	782	-
	Other	-	-	-	-	-
		Total	1,957	-	-	1,957
Other trading activities:		-	-	-	-	-
	SEED Clients	496	-	-	496	-
		-	-	-	-	-
	Other	347	-	-	347	-
	Total	843	-	-	843	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	15,000	-	-	15,000	-
	Other	120	-	-	120	-
		Total	15,120	-	-	15,120
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		Total	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
		Total	-	-	-	-
TOTAL INCOME	66,392	4,500	-	70,892	-	

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

--

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

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Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1	Preston City Council - Discretionary Grant	10,000
Government grant 2	BGC Covid 19 response grant	7,950
Government grant 3	Preston City Council	13,070
Government grant 4	Preston City Council - Discretionary Grant	4,714
Other	Groundwork UK Grant	2,000
Other	The Norman Whiteley Trust	5,000
	Total	42,734

	Description	Last year £
Government grant 1		
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Section C Notes to the accounts (cont)

Note 6 Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:	£							
Advertising & Marketing	4,137	-	-	4,137	-	-	-	-
Audit & Accountancy Fees	2,700	-	-	2,700	-	-	-	-
Banking fees	57	-	-	57	-	-	-	-
Cleaning	218	-	-	218	-	-	-	-
Machine costs	552	-	-	552	-	-	-	-
Stall fees	35	-	-	35	-	-	-	-
Other fees	622	-	-	622	-	-	-	-
General expenses	2,259	-	-	2,259	-	-	-	-
Insurance	958	-	-	958	-	-	-	-
IT Costs	3,204	-	-	3,204	-	-	-	-
Legal expenses	35	-	-	35	-	-	-	-
Heat, lighting, power	4,475	-	-	4,475	-	-	-	-
Printing & Stationery	1,618	-	-	1,618	-	-	-	-
Postage costs	31	-	-	31	-	-	-	-
Recruitment costs	15	-	-	15	-	-	-	-
Rent collection, property repairs and maintenance charges	23,423	-	-	23,423	-	-	-	-
Repairs & Maintenance	1,964	-	-	1,964	-	-	-	-
Subscriptions	4,327	-	-	4,327	-	-	-	-
Telephone & Internet	156	-	-	156	-	-	-	-
Water rates	629	-	-	629	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	51,416	-	-	51,416	-	-	-	-
Expenditure on charitable activities:								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	-	-	-	-	-	-	-	-
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	51,416	-	-	51,416	-	-	-	-

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Section C**Notes to the accounts****Note 10** **Details of certain types of expenditure****Note 10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees**Assurance services other than independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
	-
-	-
-	-
2,700	-

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	18,175.0	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	18,175.0	-

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or 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	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	1,644	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	10,000	-
Total	1,644	-	10,000	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****(cont)****Note 26****Events after the end of the reporting period**

Please complete this note 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.

	This year	Last year
Please provide details of the nature of the event	None	
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds**

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

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
	UR		- 30,557	66,391	- 51,416	-	-	- 15,582
			-	4,500	-	-	-	4,500
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			- 30,557	70,891	- 51,416	-	-	- 11,082

Fund balances carried forward include assets and liabilities denominated in a foreign currency Yes* No*

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).

SUPPORT AND EDUCATION FOR EATING DISORDERS
ANNUAL REPORT AND UNAUDITED ACCOUNTS CONTENTS
FOR THE YEAR ENDED 31 MARCH 2021

Company Registration No. 07450528 (England and Wales)
Charity No. 1144313

SUPPORT AND EDUCATION FOR EATING DISORDERS

Statement of Accounts – Year Ended 31 March 2021

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SUPPORT AND EDUCATION FOR EATING DISORDERS

Company Information

Charity Commission Reference No.	1144313
Company Number	07450528
Members, Trustees and Directors	S Perry J Chapman P Palmer
Registered Office	The Quayside House Navigation Way Ashton-On-Ribble Preston PR25 2YP
Accountants	ANY Accountants and Bookkeeping Services 26 Aycliffe Drive Buckshaw Village Chorley Lancashire PR7 7GD
Bankers	Lloyds Bank PLC 65-68 Briggate Leeds United Kingdom LS1 6LH

SUPPORT AND EDUCATION FOR EATING DISORDERS

Trustees' Report

The trustees of Support and Education for Eating Disorders (Charity Commission Reference Number 1144313), who are also the directors for the purposes of the company, have pleasure in presenting their Report and Financial Statements for the year ended 31st March 2021 and confirm they comply with the requirements of the Companies Act 2006, the Charities Act 2011, the trust deed 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 (FRS 102) (effective 1 January 2015).

Principal aims and objectives:

The charity's objects are the relief of sickness and the advancement of education for individuals suffering from a range of eating disorders, their significant others the public in general- particularly, but not exclusively, adults living in the United Kingdom in such ways that the directors think fit including:

- The provision of a network of support for people with eating, food and weight related issues and their carers, in a safe and confidential environment, including, but not limited to, drop-in centres.
- The provision of information, advice, education, training, resources and practical, emotional, and spiritual help for clients and significant others in furtherance of the charity's objects.
- The fostering of healthy lifestyles towards achieving independence and improved quality of life, and sense of wellbeing.
- An emphasis of being self-help focused.
- To provide training for professionals (nurses, general practitioners, social workers, leaders/lecturers in schools and universities).
- To promote self-esteem and positive body image and awareness of eating disorders through workshops for children and students, by going into schools and colleges.
- To engage in related community/health promotion activities with likeminded organisations to promote mental health and wellbeing, and inter-agency working.
- To raise awareness and understanding of the impact of the eating disorders on individuals, society, economy, and services.
- To reduce the social and economic impact on society i.e., community and relationships, mental health services, GP practices, social services, medical care, religious organisation, levels of employment and employability.
- To increase local employability of individuals through volunteering opportunities by providing skills, experience, and training.
- To have a majority of members with a personal experience of eating disorder, and to further the human's rights of people with eating disorders.

In setting our objectives the Trustees have considered the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance.

Main activities, achievements, and financial performance:

During the financial reporting period the company achieved the following in furtherance of its charitable objectives:

- Continued developing a strong social media presence.
- Held awareness events and training for students and teachers at schools and colleges in Preston
- Delivered online awareness campaigns.
- Held weekly drop-in services online.
- Attended regular health events promoting healthy eating, body image and self-esteem online and positive mental health.
- Held fortnightly self-help-group online.
- Held weekly drop-in services online
- Held fortnightly Carer Advice and Information Clinic online.
- Engaged with Preston Christian Action Network (PCAN) and various other community organisations.
- Delivered training and support to volunteers.
- Continued to develop a solid team of volunteers across all projects.
- Continued as an active member of NCVO and ACEVO.

SUPPORT AND EDUCATION FOR EATING DISORDERS

- Lobbying with MPs with regards to access to treatment for eating disorders and appointment times.
- Delivered various fundraising events and awareness events online through our new charity ambassadors.
- Improved and expanded our website.
- Delivered training to mental health services who support people with eating disorders

Financial review:

The charity received total income of £70,891 (2020: £14,040) during the period. Total outgoings resources were £51,415 (2020: £44,717) and the closing funds were £19,819 (2020: £46,190 overdrawn).

Reserves Policy:

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six-month's unrestricted expenditure. The trustees consider that maintaining reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue in the charity's current activities while consideration is given to ways in which additional funds may be raised. Reserves are not currently at the required level, but the trustees are looking at how reserves could be increased.

Structure, Governance and Management

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006

Organisational structure

The charity is required to have a minimum of three trustees. Trustees are appointed by ordinary resolution. At each Annual General Meeting one third of the trustees must retire from office and offer themselves for re-election.

None of the trustees has any beneficial interest in the company. The members of the company, as noted in the company information page, guaranteed to contribute 10 pounds (£10) in the event of a winding up. The articles permit the members to create different classes of membership. At present this has not been done members are considering the option in order to increase the company membership.

Wider network

the charity has a wholly owned subsidiary, Breath Eating Disorder Services Limited.

Trustees

S Perry
J Chapman
P Palmer

Address

The Quayside House
Navigation Way
Ashton-On-Ribble
Preston
PR25 2YP

Approved by the trustees and signed on their behalf by:



S Perry
Date: 22nd December 2021
Company No. 07450528

SUPPORT AND EDUCATION FOR EATING DISORDERS

Independent examiners report

I report to the charity trustees on my examination of the accounts of the company for the year ending the 31st of March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company 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 for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity'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

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



Ismail Namaji
ANY Accounting & Bookkeeping Services Ltd
26 Aycliffe Drive
Buckshaw Village
Chorley
Lancashire
PR7 7GD
Dated: 22 December 2021

SUPPORT AND EDUCATION FOR EATING DISORDERS

Statement of financial activities for the year ending the 31st of March 2021

	Notes	Unrestricted funds £	2021 Restricted funds £	Total Funds £
Income and endowments from:				
Donations and legacies	4	66,391	4,500	70,891
Total income		66,391	4,500	70,891
Expenditure on:				
Raising funds	5	(4,137)		(4,137)
Charitable activities	6	(47,278)		(47,278)
Total expenditure		(51,415)		(51,415)
Transfer between funds				
Net income/(expenditure) and net movement in funds for the year		19,476		19,476
Reconciliation of funds				
Funds brought forward		(9557)		(9557)
Funds carried forward		9,919		9,919

The statement of financial activity includes all gains and losses recognised in the year.

All income and expenditure derived from continuing operations.

The comparative SOFA is presented in note 16 of the financial statements.

SUPPORT AND EDUCATION FOR EATING DISORDERS

Statement of assets and liabilities as at the 31st of March 2021

	Notes	Unrestricted £	2021 Restricted £	Total Funds £
Fixed assets				
Investments	8	100		100
Current assets				
Bank				
Debtors	9	18,175		18,175
Creditors: Amounts falling due within one year	10	(1,644)		(1,644)
Net Current Assets (Liabilities)		19,819		19,819
Creditors: Amounts falling due after more than one year	11	(10,000)		(10,000)
Net Assets		9,919		9,919
The funds of the charity:				
Restricted				
Unrestricted		9,919		9,919
		9,919		9,919

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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 Act with respect to accounting records and the preparation of accounts.

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

Approved by the trustees and signed on their behalf by:



SJ Perry

Date: 22nd December 2021

SUPPORT AND EDUCATION FOR EATING DISORDERS

Note to the accounts for the year ending the 31st of March 2021

1. Company information

Support and Education for Eating Disorders is a private company, limited by guarantee, incorporated in England and Wales under the Companies Act. The address of the registered office is given on page one of the financial statements. The nature of the company's operations and its principal activity was the development and provision of holistic treatments for eating disorders. The company is a registered charity, registered in England and Wales (registered number 1144313).

2. Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year and have been consistently applied within the same accounts.

Basis of accounting

the financial statements have been prepared in accordance with Accounting and Reporting by Charities: statement of recommended practises applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective the first of January 2015) – (Charities SORP (FRS 102)) under the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS 102) under Companies Act 2006.

Support and Education for Eating Disorders meets the definition of a public benefit entity under FRS-102. Assets and liabilities are initially recognised at historic costs or transaction value unless otherwise stated in the relevant accounting.

Preparation of the accounts on a Going Concern Basis

During the year, the charity has increased its funding opportunities and benefitted from additional local government grants. The trustees have reviewed activities and funding to secure the financial position of the charity. Due to the availability of funding in the sector and the demand for the Charity's services, the trustees are confident that the charity remains a going concern and will continue to meet liabilities as they fall due for a period of not less than 12 months from the date of approval of these financial statements.

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 benefit will be required in settlement and the amount of obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where the cost cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Fund accounting

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

SUPPORT AND EDUCATION FOR EATING DISORDERS

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.

Investments

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments were initially recognised at transaction value and subsequently measured at their settlement value

3. Legal status of the charity

the charity is a company limited by guarantee and does not have a share capital. In the event of the charity being wound up, the members are committed to contributing a sum not exceeding 10 pounds each.

4. Donations and legacies

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
fundraising events	5,738	4,500	10,238
Grants	17,919		17,919
	42,734		42,734
	<u>66,391</u>	<u>4,500</u>	<u>70,891</u>

5. Raising funds expenditure

Cost of raising funds	<u>248</u>	<u>248</u>
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6. Charitable activities

Direct costs:

support for individuals suffering from eating disorders

Support costs:

Premises	31,822	31,822
Office expenses	8,088	8,088
Advertising	4,138	4,138
Governance cost	7,119	7,119
	<u>51,167</u>	<u>51,167</u>

7. Staff costs

The average number of persons employed by the company during the year, including the directors, amount to 0.

SUPPORT AND EDUCATION FOR EATING DISORDERS

8. Investments

	Shares in Group undertakings £
Cost	
At 1st April 2019 and 31st of March 2021	100
net book value	
at 31st of March 2021	<u>100</u>

There were no investment assets outside the UK.

Support and Education for Eating Disorders Limited owns 100% of the share capital of Breathe Eating Disorder Services Limited, a company incorporated in England and Wales.

9. Debtors: amounts falling due within one year

	2021 £
Accounts Receivable	<u>18,175</u>

10. Creditors: amounts falling due within one year

	2021 £
Accounts Payable	5901
Intercompany	(11820)
Overdraft	3210
Other Payables	1065
	<u>(1644)</u>

11. Creditors: amounts falling after one year

	2021 £
Loan	<u>10,000</u>

12. Statement of funds

	Incoming Resources	Resources Expended	Transfers	Balance 31 March 2021
Unrestricted funds	66391	(51,415)		14,976
Restricted funds	4,500			4,500
Total	<u>70,891</u>	<u>(51,415)</u>		<u>19,476</u>

13. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains act 1992 to the extent that these are applied to its charitable objects.

14. Related party transactions

At 31st of March 2021 the company was owed £15,000 From Breath Eating Disorder Services Limited.

At 31st of March 2021, the company owed Mrs S Perry, a director £1,065

SUPPORT AND EDUCATION FOR EATING DISORDERS

15. Trustees Expenses

No remuneration or expenses have been paid to the trustees in the year.