

Company number: 3245543
Charity Number: 1060062

Body and Soul

Report and financial statements
For the year ended 31 December 2018

Body and Soul

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Reference and administrative information

For the year ended 31 December 2018

Company number 3245543

Charity number 1060062

Registered office and operational address 99-119 Rosebery Avenue
London
EC1R 4RE

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Marjorie Agwang

Deb Bee

Maurice Biriotti

Sara Carter

Munya Chidakwa

Jane Dutton

Alex Lifschutz

John Mulholland

Resigned 1 May 2018

Chris Naylor

Rachel Stevenson

Appointed 7 March 2018

Key management personnel

Emma Colyer

Director

Jed Marsh

Assistant Director

David Bell

Head of Operations

Hollie Smith

Head of Volunteer Programmes

Ida Andreassen

Head of Suicide Support Services

Estelle Bingham

Lead Life Coach and Trainer

Bankers

The Co-operative Bank
62-64 Southampton Row
London
WC1B 4AR

Lloyds Bank plc
21-23 Hill Street
London
W1J 5JW

Solicitors

Hogan Lovells
65 Holborn Viaduct
London, EC1A 2DV

Auditor

Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
Invicta House, 108-114 Golden Lane
LONDON, EC1Y 0TL

Body and Soul

Trustees' annual report

For the year ended 31 December 2018

For the year ended 31 December 2018

The Trustees present their report and the audited financial statements for the year ended 31 December 2018.

Body & Soul is an innovative charity that uses a comprehensive, community-based, and trauma informed approach to address the life-threatening effects of childhood adversity in people of all ages.

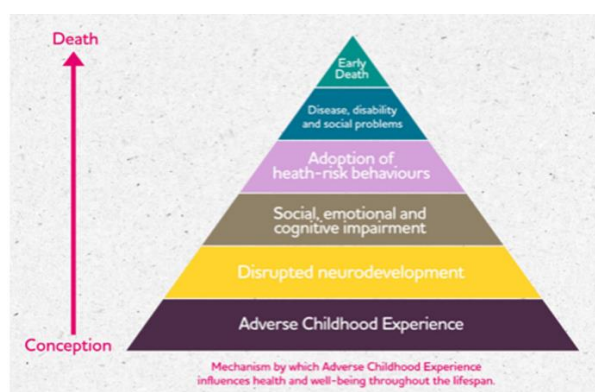
Body & Soul was established in 1996 to address the gap in HIV services providing targeted support for children, young people, and families. We have developed a 'whole person' model of care rooted in a strengths-based approach that nurtures connection, healing, and growth.

Our approach is evidence-based and informs all that we do. We take a systemic and humanistic approach that is collaborative and solution-focused. Through building members' protective factors, we promote and develop resiliency, interrupt latent vulnerability and transform lives.

There is a substantial body of research showing that the stress associated with adverse childhood experiences can have life-long consequences for health and well-being. According to the World Health Organisation, "such stress can lead to serious problems such as alcoholism, depression, eating disorders, unsafe sex, HIV, heart disease, cancer, and other chronic diseases".

Reflections from the Chair of Trustees

Childhood adversity and trauma is the greatest threat to public health of our time. The Adverse Childhood Experience study (1998) identified three core categories of experience which, if an individual is exposed to before their 18th birthday, are likely to have a devastating impact on their long-term health and well-being. These experiences are: abuse, neglect, and family dysfunction (i.e. a close relative experiencing poor mental health, violence, imprisonment, and/or substance misuse). An individual who has been exposed to 4+ Adverse Childhood Experiences is:



- ♥ 2-times more likely to develop heart disease.
- ♥ 4-times more likely to be diagnosed with a learning disability.

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- ♥ 5-times more likely to have depression.
- ♥ 11-times more likely to be imprisoned.
- ♥ 12-times more likely to attempt suicide.

Individuals who have experienced 6 or more Adverse Childhood Experiences have a life expectancy 20 years below the national average.

1 in 8 adults in the UK have experienced 4 or more Adverse Childhood Experiences. At Body & Soul, this figure rises dramatically to two thirds of our members having experienced 4 or more incidents of abuse, neglect, or family breakdown. Half of our members have experienced 6 or more Adverse Childhood Experiences having a devastating impact on their long-term health.

Body & Soul support children, young people, and families whose lives have been devastated by childhood adversity and trauma. Whether someone has been neglected or abused, trafficked, attempted suicide, stigmatised because of HIV, our mission is to help liberate thousands of people from the trauma of their past. In this past year, with the scaling up of our new service 'You Are Not Alone', we have taken a clear step to intervening directly in the most challenging effects of childhood trauma: suicide and self-harm. Our centre has become an adaptable resource to a wide range of communities who elsewhere would only be seen through the lens of a medical diagnosis.

We provide a safe and non-judgemental space with an array of therapeutic services to support our members (service-users) so that they may rediscover their sense of identity, purpose, and strengths. These factors are observed to be imperative in members harnessing their ability to build the resilience needed to live lives that are full of bravery, wisdom, and love. We believe in the transformational power of love to heal the trauma of childhood adversity.

I would like to thank everyone that has contributed to Body & Soul, from members, to staff, volunteers, partners and funders.

Deborah Bee.

Principles

Body & Soul is committed to:

- ♥ Promoting equity and respect and to combating stigma and discrimination in all settings and services.
- ♥ Adopting and promoting a human rights-based approach.
- ♥ Participation of members of all ages in planning, shaping, and delivering programmes.

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- ♥ Ensuring there are structures, policies, and procedures which enable us to achieve our mission and fulfil our objectives.
- ♥ Working together with others in the spirit of co-operation and partnership to provide services that are evidence based and of a high standard.
- ♥ Having an unshakable commitment to people of all ages impacted through childhood adversity.
- ♥ Having an entrepreneurial, innovative, and flexible approach.

Structure, governance and management

The Trustee Board delegates the day-to-day running of Body & Soul to a full-time staff team with over 22 years' combined experience of delivering services which support children, teenagers, and families impacted by childhood adversity. The staff team are accountable to members, the Board of Trustees, stakeholders, and each other.

At the beginning of the year we had a full-time staff team of 17, and a part-time team of 7. We ended the year with a full-time team of 15 and a part-time team of 9.

The staff team in 2018 has therefore consisted of:

- ♥ Director: Emma Colyer
- ♥ Assistant Director: Jed Marsh
- ♥ Head of Volunteering Programmes: Hollie Smith
- ♥ Volunteer & Member support Manager: Rosalind Keefe (*started September 2018*)
- ♥ Head of Operations: David Bell
- ♥ Head of Adult Programmes: Njoki Njenga
- ♥ Adult Programmes: Katrin McEntee: (*started Oct 2018*)
- ♥ Head of Advocacy and External Relations: Andrina Linnell
- ♥ Head of Young Adults Programme: Sona Djerrahian
- ♥ Young Adults Programme: Leonie Drake (*started November 2018*)
- ♥ Head of Casework and Advocacy: Sarah Jones
- ♥ Head of Suicide Support Services: Ida Andreasen (*finished June 2018*)
- ♥ Head of Suicide Support Services: Hattie Mills (*started July 2018*)
- ♥ Head of Teen Spirit: Sinead Brown
- ♥ Head of Children's Programmes: Jane King
- ♥ Children & Family Therapeutic Support: Hilary Marling (*started November 2018*)
- ♥ Head of Children's Programmes 10–12 yrs: Rachael Spinks
- ♥ Lead Psychotherapist: Katherine Cox (*finished August 2018*)
- ♥ Lead Life Coach and Trainer: Estelle Bingham
- ♥ Head of Family Interventions: Nimisha Tanna (*finished September 2018*)
- ♥ Public Health and Impact Manager: Kathryn Forbes

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- ♥ Education and Schools Outreach (Life in my Shoes): Kara Winney
- ♥ Head of Member Outreach Services: Zoe Reynolds
- ♥ Fundraising & Partnerships Officer: Helen Watson
- ♥ Childhood Adversity Partnerships Manager: Rebecca Brennan
- ♥ Mental Health Advocacy and Casework Manager: Chris Kristoff (*finished March 2018*)
- ♥ Events and Venue Hire Manager: Jeneen Hippolyte
- ♥ Front of House Manager/Therapies Co-ordinator: Rachel Bothamley
- ♥ Chef: Selina Rovai

The staff team represent a broad range of specialist knowledge and experience. All staff have a passionate commitment to human rights, to the provision of excellence, and to the involvement of members of all ages. Outside of key frontline posts, where we believe we have assembled a highly qualified and skilled team, we have also brought in skilled professionals and organisations to further enhance our work.

Remuneration

We are committed to paying our staff a fair and appropriate salary whilst always ensuring we have the financial ability to do so. As an organisation with important responsibilities towards our beneficiaries, donors, supporters, staff, and the public we recognise that accountability and transparency are in all aspects of our work. We balance the need of ensuring that value for money is present in all we do alongside the need to attract and retain staff with the leadership, experience, knowledge, and skills required to lead the transformation and complex work we are engaged with. We benchmark salaries against other similar front line service providers of a similar size. We aim to increase salaries regularly in the context of income confirmed in order to ensure financial stability. We believe those who consistently contribute at a level above expectation should have the opportunity to be further rewarded for doing so.

The team is supported by a range of voluntary professionals including the law firms Hogan Lovells, ITV, Wilsons, Bates Wells Braithwaite and Miles & Partners who assist in legal, strategic, and infrastructure issues; DMFK and Arper provide assistance on building/design related matters.

A range of other external specialists also support the organisation every year.

In addition to the staff team and partner organisations, the organisation has benefitted hugely from volunteers during 2018. Without volunteers and interns, Body & Soul would

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not be able to deliver our innovative, high quality, and responsive programmes of support. The Volunteer contribution in 2018 doubled the size of the staff team.

The Trustee Board adopt a rolling programme of assessing strategic and operational risk. Sub-Committees review risks from Finance, HR, Compliance to Reputation/Marketing and Programmes.

Reviewed the risks faced by the charity and have put in place procedures to manage those risks. Key risks were felt to be:

- ♥ Difficulty in maintaining and further increasing charitable income due to the continued impact of austerity and the huge public-sector cuts.
- ♥ Difficulty in securing funds from Trusts and Foundations due to increased competition.
- ♥ Difficulty in influencing the external environment due to the uncertain social and political climate.
- ♥ Difficulty in managing increasing demands on programmes.
- ♥ Difficulty in recruiting/maintaining key staff with salaries offered.
- ♥ Increase in competitive tendering.
- ♥ Difficulties with external providers acting on a pro bono/discounted basis delivering in the timeframes required.
- ♥ Difficulty in lack of financial networks to generate income.
- ♥ Maintaining and securing new funders with the widening of the organisations mission.
- ♥ Establishing the organisation as a leader in Childhood Adversity.

Risks are monitored continually by the Senior Leadership Team and reviewed with the Chair of Trustees and the Board.

Public Benefit

The trustees have taken great care in considering the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. The aims not only provide a direct benefit to our members but also the wider public as they strengthen relationships, build community, reduce the financial pressure on health and social care systems, and create responsible citizens capable of participating in their communities and building an inclusive society.



Spend: 88% of charitable expenditure is on programmes for children, teenagers, and adults

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Twenty-two years ago, the opportunity arose for me to create a place for a community of women, their children, and families living with HIV. Beyond their medical diagnosis, there was something else that bound the hundreds of families. Even though they had been brought together through an HIV diagnosis, life had not suddenly taken a difficult turn. HIV, like so many diseases and health conditions, coincides with a range of existing vulnerabilities that have been established often from the very early stages of life. For the members I was meeting back in 1996, and ever since, this truth has been reinforced time and again.

What I witness is a strength that comes through togetherness and community. Individually, members are often isolated, powerless, and brushed aside in society. What was equally striking was their hope in finding a place of acceptance, love, and safety in a world that had so far provided none of these. Together, we started a community where these were instinctively in abundance and it was from that blue print that we have arrived at a model that continues to be the beginning of a new life for members walking through the doors today.

“We are a charity dedicated to transforming the impact of childhood adversity, supporting people of all ages affected by family disruption, suicidal behaviour and HIV”

22 years has provided me with the time to understand how a similar start to my own life has driven me to lead an organisation that is naturally drawn towards those who have similarly been shaped by adversity and trauma. 2018 sees the maturing of the Body & Soul model. It has been fertilised by our sense of purpose, our passion to stand up for those who the wider world chooses to ignore, and a belief that nobody has to experience a lifetime of suffering due to a traumatic start in life. Our members' wisdom and strength, combined with the latest research, affirms that we can address the root cause of so many of the complex health and social issues of our time. Awareness around mental health is one small step to change, but Body & Soul chooses to provide the concrete transformational work that doesn't wait for crisis, but creates long lasting, fulfilled lives.

Emma Colyer – Founder/Director



“Nothing has ever had such a huge impact on my life. I’ve gone from a hopeless, unconfident, nervous wreck to someone who is looking to the future with excitement because I’ve shown myself what I’m capable of. This has changed my life and will stay with me forever.” Sarah YANA member

Objectives

We deliver proven transformational programmes for people of all ages who have experienced significant childhood adversity. Established in 1996 to support children, adolescents, and families living with HIV, we have pioneered a whole-person model of care that has since been extended to other groups, including children who have been adopted and young people who have attempted suicide.

The Need

Suicide and Self-Harm

- ♥ The UK has one of the highest rates of self-harm in Europe.
- ♥ There was a 68% increase in self-harming behaviour in teen girls (13–16) from 2011 – 2014.
- ♥ Only 25% of mentally ill children are receiving specialist mental health support.
- ♥ Suicide is the leading cause of death in under 35's.
- ♥ In 2015, 1,659 young people took their own lives. That equates to over four per day.

HIV in the UK

- ♥ 4,363 newly diagnosed in 2017.
- ♥ 17 London Boroughs report an extremely high diagnosed prevalence of greater than 5 per 1,000 population aged 15 to 59 years.
- ♥ 46% of women and 32% of men living with HIV live at or below the poverty line.
- ♥ 68% women and 44% of men living with HIV do not always have enough money to meet their basic needs.
- ♥ 50% of people living with HIV have symptoms of depression and anxiety compared to 24% of the general public.

Adoption

- ♥ Adopted children are 20x more likely to be excluded from school than their non-adopted peers.
- ♥ 72% of adoptive parents say they do not receive appropriate support from their local authority, leaving them feeling isolated, overwhelmed.
- ♥ A recent survey by Adoption UK (2017) identified that over 25% of adoptive parents felt there were serious challenges and their family was at risk of breakdown or disruption.

The Current Climate

Suicide & Self-Harm: Suicidal young people face a dangerous and widening gap in access to effective support. Suicide is the leading cause of death in the under 35s, with four young people dying, on average, every day. The UK also has one of highest rates of self-harm in Europe – e.g. a 68% increase amongst 13–16 year-old girls in 2011–2014. Meanwhile, ever-reducing funding and an increasingly polarised understanding of risk, means suicidal young people generally face a stark chasm in support between either

precariously long waiting times for short courses of ineffective therapy, or traumatising stays on secure hospital wards alongside powerful desensitising medication, disrupting their education, employment, relationships, housing etc.

HIV: There is positive picture of HIV in the UK that contains people leading healthy and happy lives, with fulfilling relationships and work. 97% of the HIV+ population now have an undetectable viral load with access to effective healthcare, whilst new diagnoses continue to decrease. However, significant sub-populations continue to struggle to cope day-to-day.

Living with HIV can still be problematic. Treatment, while overwhelmingly successful medically, can still present some physical as well as mental and socioeconomic problems. Many people with HIV continue to face challenges around ageing, unemployment, violence, gender, sexuality, belonging to Black and minority ethnic groups, and uncertain citizenship status. Mental health issues, mainly depression and anxiety, disproportionately affect people with HIV, as do some physical conditions such as cardiovascular disease. Whilst these challenges persist, specialist support has shown a stark decline.

Adoption: One of the populations disproportionately affected by adverse childhood experiences are children and young people who have been adopted. The impact of complex trauma and loss can leave adopted children with a long-term legacy of emotional, social, behavioural, educational, and developmental difficulties. Adopted children attending our programme regularly present with eating disorders, attachment disorders, ADHD, self-harm, and readily experience bullying, exclusion, and stigma.

Adoptive parents are entitled to a needs assessment for their child to ensure they can access the correct support, but local authorities then have no duty of care to provide the therapeutic support a child may need.

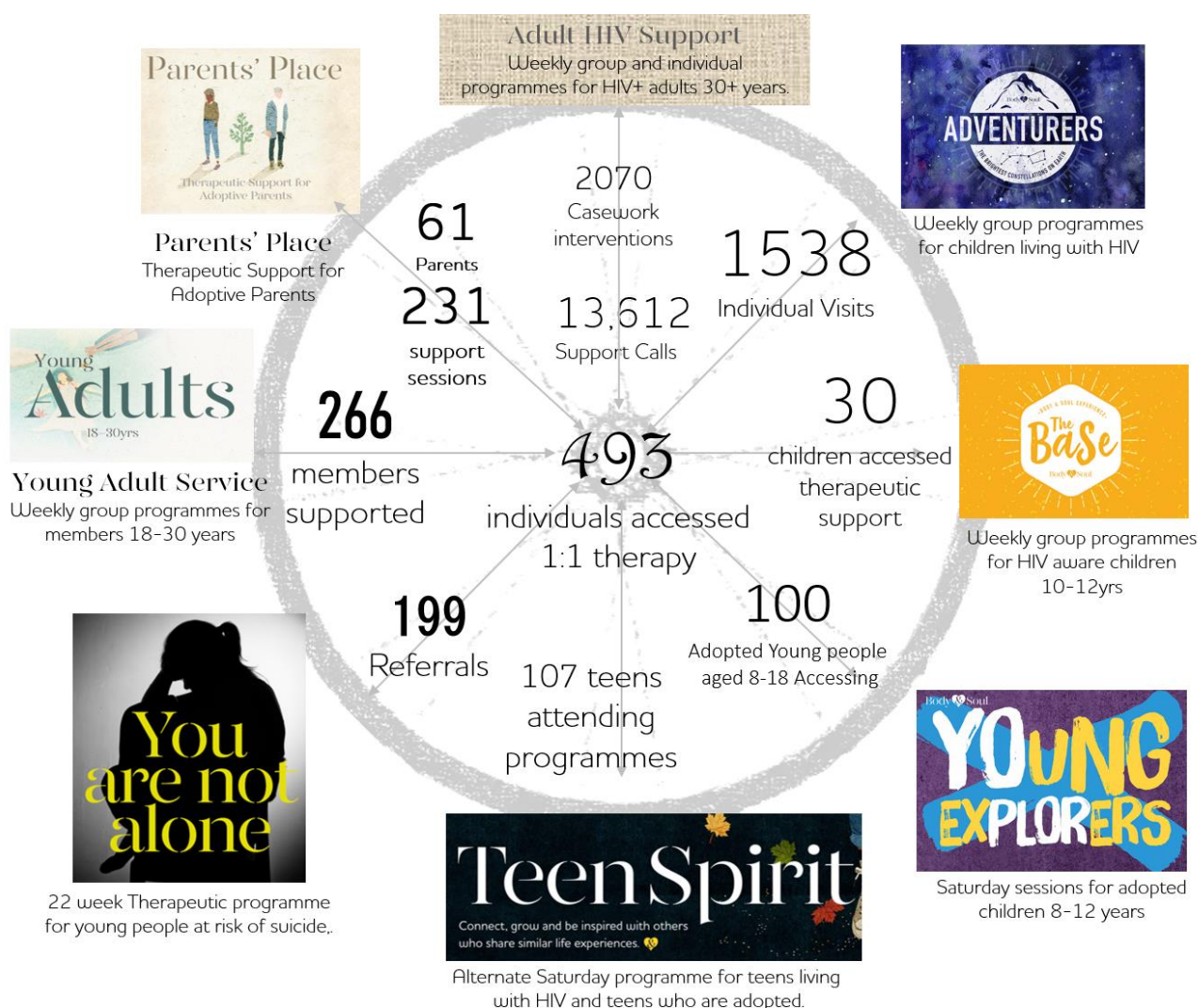
These are the multiple social, behavioural, and practical needs of adopted children and the difficulties facing their parents.

Body & Soul chooses to see and understand current difficulties within the context of earlier adversity and traumatic experiences. Suicidal ideation rarely occurs spontaneously, yet shame and alienation create a high barrier to disclosing the early trauma that often leads to poor mental health. People are much more likely to talk about a difficult childhood in a space or conversation that they perceive as safe, where sensitive personal topics are discussed in the spirit of mutual and authentic kindness and curiosity.

Our response

Our frontline services provide a consistent stream of support for all our members. Weekly service day and evening programmes are complemented by ongoing remote support for all registered members, providing early intervention and targeted programming. In 2018, we supported over 1,800 of the most isolated and disadvantaged members of our society, whose lives have been devastated by abuse, neglect, and family dysfunction.

At our state-of-the-art home in Islington, members can choose to access any combination of services unique to their needs, interests, personality, and circumstance. The services we provide include: evidence-based one-to-one and group therapies, award-winning casework and advocacy services, informative health and wellbeing workshops, innovative peer to peer support, and expert-led creative projects, all designed to inspire healing, connection, and growth in the lives of our members of all ages.



Achievements

2018 has seen the first full year of the 'You Are Not Alone' (YANA) service. Run as a pilot in 2017 for young people in Islington who were at risk of suicide, the service has grown in capacity, reach, and delivery, taking over 200 referrals in 12 months. Whilst using DBT skills groups are at the heart of the service, its impact is a result of a closely integrated series of ongoing pathways that is focused on building 'young lives worth living'.

Body & Soul provides practical and therapeutic interventions to support young people who are experiencing suicidal ideation including suicide attempts, and/or exhibiting self-harming behaviours. In partnership with statutory services, the model has addressed the mental health needs of young people in a way that is effective and cost-efficient.

Current research and media headlines are continually highlighting the rise in mental health issues in children and young adults. Resources are being used to address the issue of increased presentations of self-harm, but within the climate of economic cuts and instability, it is a large task to undertake. With scarce resources, current services are stretched in their ability to respond to young people in crisis. Often, costly inpatient psychiatric admissions are seen as the only safe option, although usually not the most appropriate option and potentially lengthening the road to recovery.

Body & Soul's extensive experience of developing specialist services that address complex physical and mental health issues, has informed the development of YANA. Through close work with members, the initial DBT Skills Groups have been extended to 22 weeks and now feature 2 parallel groups every week. What sets it aside from anything else currently on offer is that **YANA tackles symptoms but *treats* causes by being:**

Proactive – one of the most powerful protective factors for anyone traumatised in childhood is an authentic sense that at least one other person values them uniquely, *as themselves*. For this reason, Body & Soul invites 'members' into a community, a soothing environment full of staff, volunteers, and other members whose objective is to reach out consciously and actively, in an open spirit of kindness and curiosity, to uncover a rich and nuanced picture of what has happened to each member in the past and what life is like for them now – and, thus, the unique causes and symptoms of their poor mental health as well as the full impact this has had on their lives.

Systemic – one outcome of reaching out to members proactively is that Body & Soul has a rich understanding of the unique system of relationships, roles, expectations and locations they inhabit. This detailed empirical information about the network of risks and

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protective factors in each member's life enables Body & Soul staff to develop individualised interventions.

Pragmatic – because Body & Soul has a very broad picture of the risks and protections in each members' life, it makes sense to work pragmatically by doing whatever is possible right now to enhance resilience, rather than focusing solely on a narrow range of 'treatment' options that may or may not be available immediately. For example, it is just as common to find staff designing a Zumba workshop to accommodate a member who really 'comes alive' when she dances, as it is to find them booking her into a course of integrative counselling or advocating with the housing department on her behalf.

Clinically robust – all interventions are based on robust academic evidence and either accredited independently or designed with reference to an award-winning theory of change, in close consultation with members and clinical experts, then closely monitored and evaluated, with results reported externally at least once a quarter. Close attention to the latest scientific research also enables Body & Soul to innovate, designing new interventions flexibly and creatively, and testing them rigorously to ensure continuous improvement and a two-way contribution to the clinical literature.

YANA is highly cost-effective owing to:

Collaboration – Body & Soul has always martialled existing resources (existing strengths of individual members, existing support services in the local area, existing expertise in staff and volunteers) to produce an incredible ROI. In a report by New Economics Foundation, the organisation was found to generate **£5.32** of real frontline service delivery for every £1 spent.

Early-intervention – the model of intervening early, of enhancing people's resilience, and thus reducing individual moments of crisis, necessarily represents a considerable saving to the public purse – e.g. fewer presentations at A&E after a suicide attempt, lower incidence of costly health conditions, reduced contact with the police, higher likelihood to remain in school/employment, etc.

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Creative Communities

Over the course of 22 years, creativity and the arts have provided compelling evidence of the healing and growth that results from community based creative projects. 2018 saw the full flourishing of our vision to build long-term creative partnerships across all the major programmes.

In 2018 Body & Soul partnered with The National Theatre as part of 'Public Acts', the National's nationwide initiative to create extraordinary acts of theatre and community by building sustained partnerships with communities and theatres across the UK and working together to create ambitious new works of participatory theatre. Starting in summer 2017, a team from the National Theatre held weekly workshops with each service at Body & Soul, before a group of 33 members aged 7 to 59 began a 3x week, for 10 weeks, rehearsal schedule held at The National Theatre, alongside 170+ community members from 6 other charities. This culminated in a performance of 'Pericles' on the Olivier Stage at The National Theatre held on 3 consecutive nights watched by over 1,000 people each evening.



The Body & Soul members who took part described the experience as life changing and Body & Soul staff were overwhelmed by the professionalism, dedication, and passion the members

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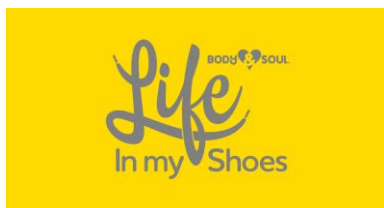
showed throughout the project. Members were clearly proud of themselves, recognising the massive achievement they reached together. Many of them described the friendships they built with other community members from the other charities involved, but also highlighted how the friendships that they already had with each other have deepened, become more intimate, and the mutual support has strengthened amongst them.

The performance of Pericles signified the mid-way point of the Public Acts partnership with Body & Soul. We are delighted to be working with the team for another year, ending in a performance of 'As You Like It' at the Queen's Theatre, Hornchurch in August 2019

"Public Acts brought communities and people from different backgrounds together regardless of race, religion and gender. The experience was amazing it allowed me to discover more about what I could do and gain more confidence in who I am! I also got to meet The Duchess of Sussex, which was of one of the most exceptional moments of my life. From her shaking my hand to in fact her asking me my perspective on participating in the National Theatre project." Grace aged 14 years

'The experience of being a part of the Public Acts company has allowed me to make amazing new friends, work with incredible theatre makers and do things I never thought I would be able to do.' Olivia aged 15 years

Life in My Shoes



2018 has been a record year for Body & Soul's schools' outreach programme. 'Life in My Shoes' worked directly with 5,642 young people, through experiential workshops and assemblies designed to address HIV stigma and enhance young people's ability to empathise when confronted with

'difference'.

Over the course of a year, we have visited 47 schools delivering our inspirational Life in My Shoes message. This year we have delivered more workshops with younger students than ever before and gathered compelling evidence as to the impact 'Life in My Shoes' continues to make:

- ♥ **96%** of young people who participated can successfully recognise the most common form of HIV transmission and behaviours which mitigate transmission.
- ♥ **92%** of young people have demonstrated a measurable change in their:
 - Attitudes/beliefs around contracting HIV; and
 - Attitudes/beliefs around prejudicial behaviours towards people living with HIV.

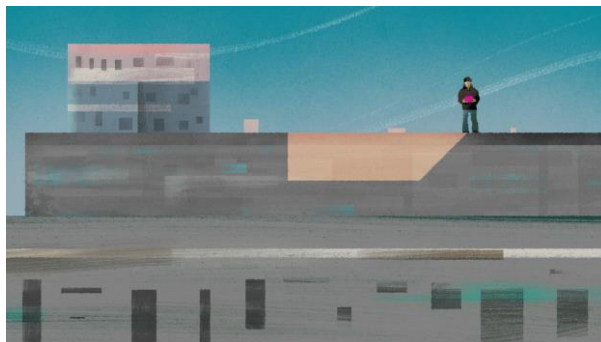
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- ♥ 92% of young people reported a better understanding of the challenges people living with HIV might face; 76% felt they have learnt something new about stigma, discrimination, and bullying.

'Life in My Shoes International' is Body & Soul's commitment to building connection across the globe through sharing stories of resilience, hope and strength. In 2018 the campaign continued to visit young people across the globe to shine a spotlight on young people's stories of resilience and disrupt the perceptions that many people hold strong in relation to HIV. Stories spanning different continents and cultures show the breadth of experience young people are living with, and at the same time the commonalities of being a young person living with HIV.



Collectively, the stories will create a digital platform of young people's lives around the globe living with HIV. At a time when there is so much disconnection and the world feels separated by difference, Life in my Shoes International will create meaningful connection, build empathy, and give a voice to an often forgotten population.

Biennial Childhood Trauma Conference: Trust, Love and Betrayal:

Director, Emma Colyer was invited to deliver an oral presentation of our abstract '*The Body & Soul Model: Trauma-informed care in a community setting*'. The conference hosted lectures and keynote speakers such as Gabor Mate, Peter Fonagy, and Bonnie Goldstein. Emma's participation in the conference was highly successful in developing plans for events in London in 2019, to share the latest research and practice in the field of childhood adversity and trauma.



Please find details on Body & Soul's plans for 2019 in our final section below. Love vs. Trauma.

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Influencing National Policy

HIV: Body & Soul co-authored "10 years after: An 'austerity audit' of services and living conditions for people living with HIV in the UK, a decade after the financial crisis" with the HIV Psychosocial Network, the report was released in December 2018.

In June 2018 the APPGIFI launched their inquiry on the costs of infant formula milk to families in the UK and the impact that the choice of infant formula, and the purchase of infant formula is having on the health, well-being, and financial situation of families. Body & Soul responded to this in collaboration with NAT and Shema Tariq, who led on BHIVA's response to the consultation.

Adverse Childhood Experiences (ACE) In partnership with Young Minds and Anna Freud Centre, Body & Soul participated in an expert briefing on childhood adversity and early intervention following the House of Common's Science and Technology Committee publication '*Evidence-based early years intervention*', an official document to which the Government must respond. It is heavily focused on Adverse Childhood Experiences (ACEs) and Trauma Informed Care. Body & Soul will continue to press for the development of a national strategy that has the potential to radically affect future policy in The Department of Health, Department of Education, and Department for Work and Pensions.

NHS 10 Year Plan consultation with the CYP sector: We were invited to take part in this consultation to help inform the coming 10-year plan and spending by the NHS. A few of Body & Soul's recommendations are included in the document shared with the NHSE Children and Young People's Team who are developing this part of the greater 10-year plan. Recommendations included: building greater emotional literacy and resilience among CYP and families, and learning from services that have a focus on life course perspectives to mental health and service support.

Impact

Adverse Childhood Experiences disrupt normal physical, neurodevelopmental, cognitive, behavioural, and social processes and can lead to poor long-term outcomes in these domains. Body & Soul directly addresses these areas in order to improve the long-term wellbeing, connectivity, and productivity of people of all ages who have been disproportionately impacted by adverse childhood trauma. Our headline measures provide a framework for ensuring members are experiencing positive change as a result of their engagement with our services.

A core part of our service for adults is goal setting. Each adult member has their own "Member Companion" booklet where they record their journey with Body & Soul including

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identifying goals and indicating when they have achieved these and how. Volunteers support members to achieve their goals through signposting and empathetic coaching.

Healthy	<ul style="list-style-type: none">♥ I know more about managing stress♥ I am proactive in my health♥ I know more about my health and how to self-manage
Happy	<ul style="list-style-type: none">♥ I feel happier♥ I am more able to recognise my feelings♥ I can find moments of joy
Connected	<ul style="list-style-type: none">♥ I feel more socially connected / less isolated♥ I have more people I can talk to about important issues in my life (eg, HIV, suicide, adoption)
Capable	<ul style="list-style-type: none">♥ I can set and achieve reasonable goals♥ I can name three things I am good at
Confident	<ul style="list-style-type: none">♥ I feel more confident♥ I can confidently communicate my needs and opinions
Productive	<ul style="list-style-type: none">♥ I am engaged in education, volunteerism or employment♥ I am participating in more activities since coming to Body & Soul

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HIV Support Programme

- 92% have demonstrated improvements in their mental health
- 89% feel less isolated
- 72% are more involved in their local community

Adoption Support Programme

- 94% have demonstrated an ability to step outside of their comfort zone
- 91% are more confident
- 100% of parents of view Body & Soul as a safe space free of judgement

Suicide Prevention Programme

- 91% feel less lonely since coming to Body & Soul
- 96% now use better coping strategies to cope with difficult emotions
- 100% have shown a decrease in impulsive behaviours, including reductions in binge drinking, drug misuse, self-harm, and suicide attempts

**You Are Not Alone
Validated Measures**



In 2018 YANA introduced a series of validated measures used to evaluate the programme. Every member completes a 'pre' and 'post' programme assessment in:

- ♥ The Barratt Impulsiveness Scale
- ♥ DBT Ways of Coping Checklist
- ♥ Difficulties in Emotion Regulation Scale
- ♥ Deliberate Self-Harm Inventory
- ♥ Self Esteem Measure
- ♥ Self-Harm Function Scale

Volunteer Programmes



In our Volunteer Impact Report 2018, volunteers told us that since they started volunteering at Body & Soul:

- ♥ 88% feel their confidence in supporting vulnerable individuals or families has improved.
- ♥ 78% feel their confidence in discussing difficult topics such as stigma or death has improved.
- ♥ 94% feel like they are making a positive impact in the world.
- ♥ 86% of volunteers have a better understanding of the impact of a person experiencing multiple ACEs.
- ♥ 96% feel that volunteering broadens their life experience.
- ♥ 83% feel that volunteering gives them more confidence.
- ♥ 95% feel that volunteering gives them a chance to learn new skills.
- ♥ 98% of volunteers really enjoy volunteering.



Josh volunteers with the Base group, supporting our 10–12 year olds living with or affected by HIV. In 2018 Josh played a Prince in

Body and Soul

Trustees' annual report

For the year ended 31 December 2018

our National Theatre workshops, built a better world with LEGO, and even joined us outside of his regular commitment to transcribe stories from our LIMSI project. Josh's proactive and compassionate nature has really contributed to enhancing the level of support we are able to provide in BaSe and we are excited to see him continue building great relationships with the young people in the group. Here are a few words from Josh:

'My day job's quite desk-y so working in Base is something completely different. The kids are so imaginative and so much fun, they really keep you on your toes and have inspired me to spend my own time more creatively. So far there has been loads of singing, dancing, acting, model making and tons of games. A couple of weeks ago, I helped out with the Life In My Shoes "transcribeathon". Listening to the testimonies of young people living with HIV in other parts of the world really reminded me of how lucky we are to be able to provide the services that we do at Body & Soul.'

Partnerships

Our partnerships play a critical role in allowing us to create the attention to detail and quality to our services that members tell us are part of what makes Body & Soul unique. The contributions of our partners take every possible form, from transforming our children's centre to staffing the legal clinic or to working on developing a new member database. The list of contributions would singularly fill this report, so for now here's a special 'thank you' to



Generating Income to Transform Lives: 12% of expenditure was on generating funds

Fundraising Practices Review

All fundraising practices are framed within the values and principles of the organisation. Where expenditure is required to generate income, there is an analysis of the return on investment to ensure the organisation is able to make informed decisions regarding activities.

The fundraising and partnership team are internal – the organisation does not use external, professional fundraisers. We do not employ the services of any fundraising agencies or third parties, nor have we run a telephone or door to door fundraising campaign. Our relationship with our supporters is very important to us and we do not wish for our supporters to feel under any pressure to donate to the charity. Where we partner with corporates, due diligence is conducted on the organisations and the amount of time and effort we as a charity need to invest, versus the income we would likely receive. Clear parameters and responsibilities are then agreed between partners.

We have ensured we are in line with the GDPR data protection regulations and all other relevant codes of conduct.

We received no complaints about our fundraising practices in 2018.

The external environment continues to be a challenge, with the lack of certainty in the economy impacting the ability to generate funds. This runs in parallel to a statutory sector that is continuously under pressure to make cutbacks. A resulting impact is experienced by our members. We have worked hard to respond to these challenges by developing our income through social entrepreneurial activities (24% of income) and cutting our costs accordingly.

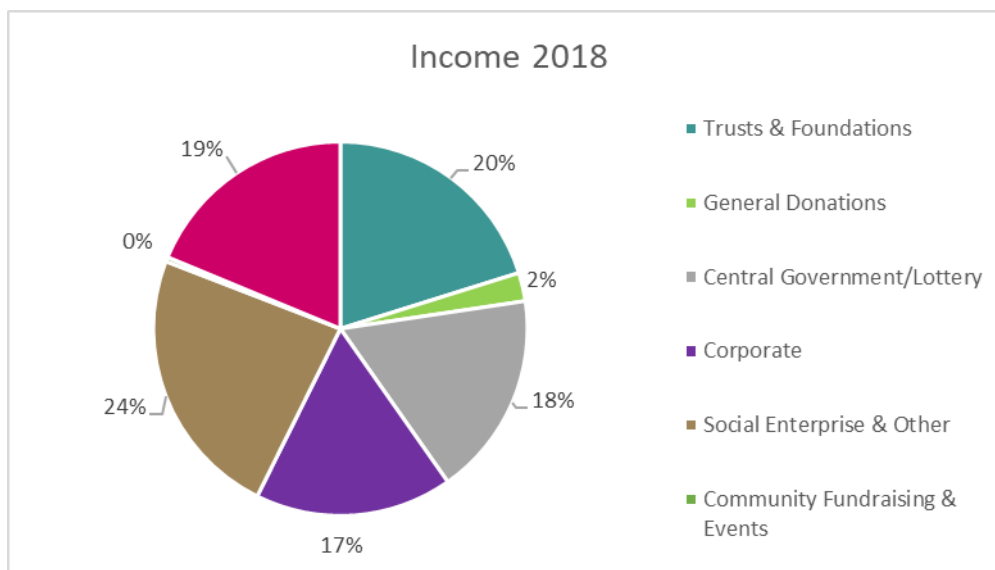
2018 also represented a full year of our new mission for Body & Soul. The organisation is now delivering its transformational programmes to people of all ages impacted through adverse childhood experiences. Key programmes in 2018 were focussed around Adoption, HIV, and Self Harm /Suicidality.

Body & Soul receives funding from a variety of sources, this is known as 'incoming resources'. Income came from the following sources each of which are explained below in the graph:

Body and Soul

Trustees' annual report

For the year ended 31 December 2018



Going concern

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The Trustees do not consider that there are any 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 reporting period.

Reserves and going concern

The Trustees aim to maintain unrestricted reserves equivalent to three months' running costs, this equates to approximately £384,767. Reserves at the end of this year represent just over three months running costs. General funds equate to £391,176. The Trustees are taking all steps to develop the reserves of the organisation. Body & Soul has secured an infrastructure grant to establish financial modelling to aide investment and demonstrate costs saved to society.

The Year Ahead

In 2019 we will open our doors to more people than ever before, alongside amplifying our approach among fellow professionals, experts, and opinion formers with an interest in interrupting the lifelong consequences of childhood adversity.

We are ambitious, always striving, and unwaveringly passionate about changing the world we live in. We will not rest with the knowledge that millions of people live in a cycle of despair, not knowing how to break it. We know with the right interventions at the right time everyone can feel peace, a sense of self, and build resilience. To this end, we enter our 22nd year committed to delivering our proven transformational programme for people

of all ages who have experienced childhood trauma, solving what is perceived to be one of the intractable problems of our time with a cost effective and impactful approach.

In 2019 we will be hosting our first symposium, Love vs. Trauma. This day long programme of talks and performances by world class neuroscientists, cutting-edge therapists, creative artists, and brave storytellers will shine a light on childhood trauma.

We would like to highlight our thanks to all those who have supported us with their time, money, and voices. We hope in 2019 we will continue to provide high quality programmes to meet the ever-increasing demand from members across the UK. We are forever indebted to all the amazing people, trusts, companies and organisations that have through contributions big and small, put life, energy, and love into the organisation.

Thank you, we continue to learn, love, and most of all value life.

Statement of responsibilities of the trustees

The trustees (who are also directors of Body & Soul for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company

Body and Soul

Trustees' annual report

For the year ended 31 December 2018

and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2018 was 8 (2017: 8). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP were re-appointed as the charitable company's auditor during the year and have expressed their willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 24 July 2019 and signed on their behalf by

Deb Bee (Chair)

Independent auditor' report

To the members of

Body and Soul

Opinion

We have audited the financial statements of Body & Soul (the 'charitable company') for the year ended 31 December 2018 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2018 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended.
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Independent auditor' report

To the members of

Body and Soul

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements.
- The trustees' annual report, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions

Independent auditor' report

To the members of

Body and Soul

in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of responsibilities of the trustees set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Independent auditor' report

To the members of

Body and Soul

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Helen Elliott (Senior statutory auditor)

25 July 2019

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108–114 Golden Lane, LONDON, EC1Y 0TL

Body and Soul

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2018

	Note	Restricted £	Unrestricted Designated £	General £	2018 Total £	Restricted £	Unrestricted Designated £	General £	2017 Total £
Income from:									
Donations	2	–	–	464,995	464,995	–	–	410,100	410,100
Charitable activities									
Youth Services	3	84,755	–	–	84,755	113,438	–	–	113,438
Children's Services	3	67,879	–	–	67,879	108,308	–	–	108,308
Adult Services	3	387,299	–	–	387,299	295,459	–	–	295,459
Other programmes	3	71,866	–	63,000	134,866	87,647	–	259,840	347,487
Hardship Grants	3	6,249	–	–	6,249	8,732	–	–	8,732
Rental income		–	–	334,586	334,586	–	–	272,358	272,358
Investments		–	–	1,595	1,595	–	–	1,123	1,123
Total income		618,048	–	864,176	1,482,224	613,584	–	943,421	1,557,005
Expenditure on:									
Raising funds	4	–	3,655	188,094	191,749	–	–	176,581	176,581
Charitable activities									
Youth Services	4	110,140	23,286	99,374	232,800	93,539	16,413	101,768	211,720
Children's Services	4	93,695	23,286	285,996	402,977	74,151	28,931	260,789	363,871
Adult Services	4	385,350	26,942	149,982	562,274	293,586	20,638	132,832	447,056
Other programmes	4	86,067	–	52,529	138,596	139,966	5,964	130,917	276,847
Hardship Grants	4	9,566	–	1,107	10,673	6,898	–	–	6,898
Total expenditure		684,818	77,169	777,082	1,539,069	608,140	71,946	802,887	1,482,973
Net income / (expenditure) for the year	5	(66,770)	(77,169)	87,094	(56,845)	5,444	(71,946)	140,534	74,032
Transfers between funds	15	2,604	36,047	(38,651)	–	(8,941)	8,342	599	–
Net movement in funds		(64,166)	(41,122)	48,443	(56,845)	(3,497)	(63,604)	141,133	74,032
Reconciliation of funds:									
Total funds brought forward		256,761	153,178	344,733	754,672	260,258	216,782	203,600	680,640
Total funds carried forward		192,595	112,056	393,176	697,827	256,761	153,178	344,733	754,672

All of the above results are derived from continuing activities. There were no other recognised gains or losses in addition to those stated above. Movements in funds are disclosed in Note 14 to the financial statements.

Body and Soul

Balance sheet

Company no. 3245543

As at 31 December 2018

	Note	£	2018 £	£	2017 £
Fixed assets:					
Tangible assets	10		146,938		222,900
			<u>146,938</u>		<u>222,900</u>
Current assets:					
Debtors	11	271,195		231,267	
Cash at bank and in hand		348,375		387,448	
		<u>619,570</u>		<u>618,715</u>	
Liabilities:					
Creditors: amounts falling due within one year	12	68,681		86,943	
				<u>86,943</u>	
Net current assets			<u>550,889</u>		<u>531,772</u>
Total net assets	13		<u>697,827</u>		<u>754,672</u>
The funds of the charity:	14				
Restricted income funds			192,595		256,761
Unrestricted income funds:					
Designated funds		112,056		153,178	
General funds		393,176		344,733	
		<u>505,232</u>		<u>497,911</u>	
Total unrestricted funds			<u>505,232</u>		<u>497,911</u>
Total charity funds			<u>697,827</u>		<u>754,672</u>

Approved by the trustees on 24 July 2019 and signed on their behalf by

Deborah Bee
Chair

Body and Soul

Statement of cash flows

For the year ended 31 December 2018

	2018		2017	
	£	£	£	£
Cash flows from operating activities				
Net (expenditure)/ income for the reporting period (as per the statement of financial activities)	(56,845)		74,032	
Depreciation charges	112,009		106,786	
(Increase) in debtors	(39,928)		(10,046)	
(Decrease) /Increase in creditors	(18,262)		4,466	
	<u></u>		<u></u>	
Net cash (used in) /provided by operating activities		(3,026)		175,238
Cash flows from investing activities:				
Purchase of fixed assets	(36,047)		(8,342)	
	<u></u>		<u></u>	
Net cash used in investing activities		(36,047)		(8,342)
		<u></u>		<u></u>
Change in cash and cash equivalents in the year		(39,073)		166,896
Cash and cash equivalents at the beginning of the year		387,448		220,552
		<u></u>		<u></u>
Cash and cash equivalents at the end of the year		<u>348,375</u>		<u>387,448</u>

1 Accounting policies

a) Statutory information

Body and Soul is a charitable company limited by guarantee and is incorporated in England. The registered office address is 99–119 Rosebery Avenue, London, EC1R 4RE.

b) Basis of preparation

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) (effective 1 January 2015) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any 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 reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity, which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1 Accounting policies (continued)

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, indirect costs are allocated on different bases suitable to the cost. The main allocations are:

- | | |
|----------------------|------------------------------|
| • Catering costs | based on beneficiary numbers |
| • Premises costs | based on floor space |
| • Volunteer expenses | based on volunteer numbers |
| • Staff costs | based on staff time |

j) Allocation of support and governance costs

Support and governance costs are reallocated on the basis of floor space using the following percentages:

- | | |
|-------------------------|-----|
| • Cost of raising funds | 10% |
| • Adult services | 35% |
| • Youth services | 25% |
| • Children's services | 25% |
| • Other programmes | 5% |

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- | | |
|--------------------------------|----------------|
| • Computer and music equipment | 25% per annum |
| • Fixtures and fittings | 20% per annum |
| • Refurbishment | 7.7% per annum |

1 Accounting policies (continued)**m) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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

2 Income from donations

	Restricted £	Unrestricted £	2018 Total £	Restricted £	Unrestricted £	2017 Total £
Donations and grants	–	458,895	458,895	–	400,464	400,464
Community events	–	6,100	6,100	–	9,636	9,636
	–	464,995	464,995	–	410,100	410,100

3 Income from charitable activities

	Restricted £	Unrestricted £	2018 Total £	Restricted £	Unrestricted £	2017 Total £
Charitable Trusts/Foundations	34,940	–	34,940	42,111	–	42,111
Corporate donors	16,820	–	16,820	9,387	–	9,387
Big Lottery Fund	10,095	–	10,095	18,190	–	18,190
Comic Relief	22,900	–	22,900	43,750	–	43,750
Sub-total for Youth Services	84,755	–	84,755	113,438	–	113,438
Charitable Trusts/Foundations	5,940	–	5,940	10,371	–	10,371
Corporate donors	8,400	–	8,400	9,389	–	9,389
Big Lottery Fund	9,221	–	9,221	30,558	–	30,558
BBC Children in Need	44,318	–	44,318	57,990	–	57,990
Sub-total for Children's Services	67,879	–	67,879	108,308	–	108,308
Charitable Trusts/Foundations	45,275	–	45,275	21,891	–	21,891
Corporate donors	62,619	–	62,619	58,042	–	58,042
Big Lottery Fund	226,305	–	226,305	171,776	–	171,776
Comic Relief	53,100	–	53,100	43,750	–	43,750
Sub-total for Adults Services	387,299	–	387,299	295,459	–	295,459
Corporate donors	37,683	–	37,683	27,374	–	27,374
Statutory	10,000	–	10,000	–	12,707	12,707
Charitable Trusts/Foundations	24,183	63,000	87,183	20,698	247,133	267,831
Big Lottery Fund	–	–	–	–	–	–
Other income	–	–	–	39,575	–	39,575
Sub-total for other programmes	71,866	63,000	134,866	87,647	259,840	347,487
Body & Soul acts as an agent for Hardship grants	6,249	–	6,249	8,732	–	8,732
Sub-total for Hardship Grants	6,249	–	6,249	8,732	–	8,732
Total income from charitable activities	618,048	63,000	681,048	613,584	259,840	873,424

4a Analysis of expenditure (current year)

	Cost of raising funds £	Charitable activities					Governance costs £	Support costs £	2018 Total £	2017 Total £
		Youth Services £	Children's Services £	Adult Services £	Other programmes £	Hardship Grants £				
Staff costs (Note 6)	79,055	66,893	103,380	164,191	109,461	-	-	81,764	604,744	543,912
Other staff costs	1,640	1,388	2,145	3,406	2,271	-	-	1,766	12,616	6,100
Consultancy	837	1,346	-	7,165	-	-	-	5,709	15,057	8,680
Quality and Excellence	3,609	3,054	4,719	7,495	4,997	-	-	3,886	27,760	16,275
Nutrition programme	-	5,149	12,015	25,747	-	-	-	-	42,911	35,230
Health & Well being programme	-	15,308	71,906	86,725	-	-	-	1,371	175,310	162,639
Facilitators and Trainers	-	1,504	25,930	5,850	-	-	-	-	33,284	34,521
Workshops/courses/activities	2,364	4,053	4,491	3,888	-	-	-	-	14,796	10,768
Therapeutic Programmes	-	9,750	9,750	61,752	-	-	-	-	81,252	72,550
Volunteer programme	1,012	3,037	5,062	6,074	3,037	-	-	2,025	20,247	17,943
Outreach and Communication	1,723	478	478	478	4,181	-	-	239	7,577	8,589
Hardship Grants	-	-	-	-	-	10,673	-	-	10,673	8,332
Miscellaneous	135	548	750	842	158	-	-	324	2,757	2,407
Establishment costs	20,696	41,391	82,783	88,696	5,913	-	-	56,174	295,653	372,980
Non-capitalised equipment/Resources	930	1,706	2,373	2,196	119	-	-	1,130	8,454	3,726
Audit & accountancy	-	-	-	-	-	-	10,836	1,775	12,611	10,796
Other costs	59,176	-	-	-	-	-	-	2,037	61,213	60,704
Trustee expenses	-	-	-	-	-	-	145	-	145	35
Depreciation	3,654	34,900	34,900	38,555	-	-	-	-	112,009	106,786
	174,831	190,505	360,682	503,060	130,137	10,673	10,981	158,200	1,539,069	1,482,973
Support costs	15,820	39,550	39,550	55,370	7,910	-	-	(158,200)	-	-
Governance costs	1,098	2,745	2,745	3,844	549	-	(10,981)	-	-	-
Total expenditure 2018	191,749	232,800	402,977	562,274	138,596	10,673	-	-	1,539,069	1,482,973
Total expenditure 2017	176,581	211,720	363,871	447,056	276,847	6,898	-	-	1,482,973	

Staff costs of £91,394 (2017: £51,217) are included in other lines of expenditure to reflect activity costs more accurately.

4b Analysis of expenditure (prior year)

	Cost of raising funds £	Charitable activities					Governance costs £	Support costs £	2017 Total £
		Youth Services £	Children's Services £	Adult Services £	Other programmes £	Hardship Grants £			
Staff costs (Note 6)	64,339	45,853	61,393	74,771	234,162	-	-	63,394	543,912
Other staff costs	732	671	915	1,830	1,220	-	-	732	6,100
Consultancy	-	-	-	1,680	-	-	-	7,000	8,680
Quality and Excellence	2,116	1,790	2,767	4,394	2,930	-	-	2,278	16,275
Nutrition programme	-	3,523	9,864	21,843	-	-	-	-	35,230
Health & Well being programme	-	14,202	66,709	80,457	-	-	-	1,272	162,639
Facilitators and Trainers	-	1,560	26,894	6,067	-	-	-	-	34,521
Workshops/courses/activities	1,720	2,950	3,268	2,830	-	-	-	-	10,768
Therapeutic Programmes	-	8,706	8,706	55,138	-	-	-	-	72,550
Volunteer programme	897	2,691	4,486	5,383	2,691	-	-	1,794	17,943
Outreach and Communication	1,953	542	542	542	4,739	-	-	271	8,589
Hardship Grants	-	-	-	-	1,433	6,898	-	-	8,332
Miscellaneous	120	600	607	600	120	-	-	360	2,407
Establishment costs	26,109	54,357	103,108	97,174	21,366	-	-	70,866	372,980
Non-capitalised equipment/Resources	127	253	592	543	36	-	-	2,175	3,726
Audit & accountancy	-	-	-	-	-	-	9,000	1,796	10,796
Other costs	58,684	-	-	-	-	-	-	2,020	60,704
Trustee expenses	-	-	-	-	-	-	35	-	35
Depreciation	3,484	33,273	33,273	36,757	-	-	-	-	106,786
	160,281	170,971	323,124	390,009	268,697	6,898	9,035	153,958	1,482,973
Support costs	15,396	38,490	38,489	53,885	7,698	-	-	(153,958)	-
Governance costs	904	2,259	2,258	3,162	452	-	(9,035)	-	-
Total expenditure 2017	176,581	211,720	363,871	447,056	276,847	6,898	-	-	1,482,973

Staff costs of £51,217 are included in other lines of expenditure to reflect activity costs more accurately.

Notes to the financial statements

For the year ended 31 December 2018

5 Net (outgoing) / incoming resources for the year

This is stated after charging:

	2018 £	2017 £
Depreciation	112,009	106,786
Trustees' expenses	145	35
Auditor's remuneration (excluding VAT):		
Audit	7,200	7,000
Accounts preparation	2,050	2,000
Operating lease rentals		
Property	127,500	127,500
	127,500	127,500

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2018 £	2017 £
Salaries and wages	633,858	547,021
Social security costs	53,639	42,898
Pension contributions	8,641	5,210
	696,138	595,129

No employee earned more than £60,000 during the year (2017: nil).

The total employee benefits of the key management personnel including employer's National Insurance were £210,810 (2017: £194,414). During the year, the Senior leadership team (key management personnel) was reviewed and additional employees included in 2018, resulting in higher costs for the year.

During the year, one trustee, Marjorie Agwang, received payments totalling £748 for professional services supplied to the charity (2017: £1,139) staff cover and venue hire.

Trustees' expenses represent the payment or reimbursement totalling £145 (2017: £35) incurred by 9 (2017: 10) members relating to subsistence at meetings of the trustees.

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2018 No.	2017 No.
Raising funds	4.0	2.5
Youth Services	3.2	1.8
Children's Services	6.2	2.3
Adult Services	2.6	2.9
Other programmes	3.9	9.0
Support and governance	3.2	4.3
	23.1	22.8

8 Related party transactions

Aggregate donations from related parties were £33,698 (2017: £30,000).

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Tangible fixed assets

	Refurbishment £	Fixtures and Fittings £	Computer and music equipment £	Total £
Cost or valuation				
At the start of the year	1,331,072	91,615	65,154	1,487,841
Additions in year	10,500	23,127	2,420	36,047
At the end of the year	1,341,572	114,742	67,574	1,523,888
Depreciation				
At the start of the year	1,117,460	85,668	61,813	1,264,941
Charge for the year	102,912	7,072	2,025	112,009
At the end of the year	1,220,372	92,740	63,838	1,376,950
Net book value				
At the end of the year	121,200	22,002	3,736	146,938
At the start of the year	213,612	5,947	3,341	222,900

All of the above assets are used for charitable purposes.

11 Debtors

	2018 £	2017 £
Other debtors	51,262	102,461
Prepayments	11,370	2,123
Grants receivable	208,563	126,683
	271,195	231,267

12 Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	28,496	50,555
Taxation and social security	30,935	27,388
Accruals	9,250	9,000
	68,681	86,943

13a Analysis of net assets between funds 2018

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	34,882	112,056	–	146,938
Net current assets	157,713	–	393,176	550,889
Net assets at the end of the year	192,595	112,056	393,176	697,827

13b Analysis of net assets between funds 2017

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	69,722	153,178	–	222,900
Net current assets	187,039	–	344,733	531,772
Net assets at the end of the year	256,761	153,178	344,733	754,672

14a Movements in funds 2018

	At the start of the year £	Income and gains £	Expenditure and losses £	Transfers £	At the end of the year £
Restricted funds:					
Youth Services	20,275	84,755	(98,526)	9,579	16,083
Children's Services	31,351	67,879	(82,081)	20,256	37,405
Adult Services	16,153	387,299	(373,738)	42,711	72,425
Hardship grants	750	6,249	(9,566)	5,567	3,000
Other programmes	118,510	71,866	(86,067)	(75,509)	28,800
	<u>187,039</u>	<u>618,048</u>	<u>(649,978)</u>	<u>2,604</u>	<u>157,713</u>
Capital restricted funds					
Refurbishment fund	<u>69,722</u>	<u>–</u>	<u>(34,840)</u>	<u>–</u>	<u>34,882</u>
Total restricted funds	<u>256,761</u>	<u>618,048</u>	<u>(684,818)</u>	<u>2,604</u>	<u>192,595</u>
Unrestricted funds:					
Designated funds:					
Fixed assets fund	<u>153,178</u>	<u>–</u>	<u>(77,169)</u>	<u>36,047</u>	<u>112,056</u>
Total designated funds	<u>153,178</u>	<u>–</u>	<u>(77,169)</u>	<u>36,047</u>	<u>112,056</u>
General funds	<u>344,733</u>	<u>864,176</u>	<u>(777,082)</u>	<u>(38,651)</u>	<u>393,176</u>
Total unrestricted funds	<u>497,911</u>	<u>864,176</u>	<u>(854,251)</u>	<u>(2,604)</u>	<u>505,232</u>
Total funds	<u><u>754,672</u></u>	<u><u>1,482,224</u></u>	<u><u>(1,539,069)</u></u>	<u><u>–</u></u>	<u><u>697,827</u></u>

Transfers into the fixed assets fund represent capital purchases made during the year

14b Movements in funds 2017

	At the start of the year £	Income and gains £	Expenditure and losses £	Transfers £	At the end of the year £
Restricted funds:					
Youth Services	6,540	113,438	(93,538)	(6,165)	20,275
Children's Services	–	108,308	(74,151)	(2,806)	31,351
Adult Services	–	295,459	(293,586)	14,280	16,153
Hardship grants	–	8,732	(6,898)	(1,084)	750
Other programmes	149,156	87,647	(105,127)	(13,166)	118,510
	155,696	613,584	(573,300)	(8,941)	187,039
Capital restricted funds					
Refurbishment fund	104,562	–	(34,840)	–	69,722
Total restricted funds	260,258	613,584	(608,140)	(8,941)	256,761
Unrestricted funds:					
Designated funds:					
Fixed assets fund	216,782	–	(71,946)	8,342	153,178
Total designated funds	216,782	–	(71,946)	8,342	153,178
General funds	203,600	943,421	(802,887)	599	344,733
Total unrestricted funds	420,382	943,421	(874,833)	8,941	497,911
Total funds	680,640	1,557,005	(1,482,973)	–	754,672

Purposes of restricted funds

Children's Services

We work with children from across London and the UK who live in challenging circumstances or have experienced trauma in their early lives. Our approach brings us closely together with families to ensure our youngest members achieve personal and social growth and positive change through access to a uniquely nurturing and validating environment.

All of our programmes are directed at early intervention. The effects of trauma and adversity can often remain unnoticed in many children. Programmes include structured play/educational activities that are skill based and foster a positive self-identity.

Youth Services

A dedicated programme for young people aged 13 to 19 years. This includes a variety of dynamic and challenging experiences – from creative workshops to martial arts classes, jam sessions to group discussions about the issues that matter to young people. Designed by a multidisciplinary team, with rich clinical and therapeutic expertise, in partnership with peer mentors with lived experience of trauma and adversity, who have been through the programme themselves.

Adult services

The programme of activities for adults includes weekly structured workshops focusing on topics such as sexual health, drug and alcohol use, disclosure, parenting, treatment issues and developing education and careers. Additionally adults are able to access the full range of activities from counselling to well being therapies, to the newly-resourced library providing written and web-based information on all aspects of health, nutrition, self-help, skills-building, treatment and International HIV issues.

14 Movements in funds (continued)

Hardship Grants

Body and Soul submits applications on behalf of members for financial assistance. Organisations include THT; Frank Buttle, The London Society of Ragamuffins, Glasspool, The Heinz Anna and Carol Kroch Foundation and Islington Giving.

Other programmes

Other programmes include funding from grants and charitable trusts towards activities including: awareness and education outreach, remote support, volunteering and mentoring initiatives.

Big Lottery Fund

Represents funds received as part of the Reaching Communities Programme and is allocated to young adults and mental health across all age groups.

Refurbishment Fund

Funds received for the refurbishment of the premises in Rosebery Avenue. This includes the value of professional fees incurred free of charge. Depreciation is charged against this fund.

Purposes of designated funds

Fixed Assets Fund

This represents the value of general funds invested in the refurbishment and other fixtures, fittings and equipment and is not readily available for other purposes. Depreciation is charged against this fund.

15 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property 2018 £	2017 £
Less than one year	127,500	127,500
One to five years	58,438	185,938
	<u>185,938</u>	<u>313,438</u>

16 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.