

SUPPORT AND EDUCATION FOR EATING DISORDERS
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

Charity Commission Reference No. 1144313
Company No. 07450528

SUPPORT AND EDUCATION FOR EATING DISORDERS

Statement of Accounts – Year Ended 31 March 2019

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SUPPORT AND EDUCATION FOR EATING DISORDERS

Company Information

Charity Commission Reference No.	1144313
Company No.	07450528
Members, Trustees and Directors	S Perry J Chapman S Munley
Registered office	The Quayside House Navigation Way Ashton-On-Ribble Preston PR2 2YP
Accountants	Beever and Struthers Chartered Accountants Central Buildings Richmond Terrace Blackburn BB1 7AP
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 31 March 2018 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 and 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 organisations, 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 rights of people with eating disorder.

In setting our objectives the Trustees have given careful consideration to 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 social media presence and interacted with over 7,000 people.
- held awareness events to college students at Preston College.
- delivered living library event at Preston College.
- held weekly drop-in services at Creativity Works and Quayside House.
- attended regular health events promoting healthy eating, body image and self-esteem.
- held fortnightly self-groups at Creativity Works and Quayside House.
- held fortnightly carer advice and information clinic at Penwortham Complementary Health Centre and Quayside House.
- 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.
- hosted a music gig to raise awareness and raise money for the service in memory of Amy Winehouse
- lobbying with MP's with regards to access to treatment for eating disorders and appointment times.
- worked with The Challenge, young people's project raising awareness of eating disorders over three projects including marketing, fundraising and events management.
- improved and expanded our website.
- developed the board of trustees in terms of governance & training.
- delivered eating disorder events at various churches around the Preston area.

Financial review:

The charity received total income of £27,071 (2018: £2,533) during the period. Total outgoing resources were £339 (2018: £23,080) and the closing funds were £5,929 (2018: £21,481 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

SUPPORT AND EDUCATION FOR EATING DISORDERS

Trustees' Report

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, guarantee to contribute £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 and the members are considering this option in order to increase the company membership.

Wider network

The Charity had a wholly owned subsidiary, Breathe Eating Disorder Services Limited.

Trustees

S J Perry
J Chapman
S Munley

Address

The Quayside House
Navigation Way
Ashton-On-Ribble
Preston
PR2 2YP

Approved by the trustees and signed on their behalf by:



S Perry

Date: 23-Dec-19

Company No. 07450528

SUPPORT AND EDUCATION FOR EATING DISORDERS

Independent Examiner's Report

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2019.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. The accounts have not been prepared in accordance with the methods and principles of the Statements of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I draw attention to note 2 in the financial statement, concerning the charity's ability to continue as a going concern. As stated in note 2 these events or conditions indicate that a material uncertainty exists that may cast significant doubt on the charity's ability to continue as a going concern.


Mark Bradley FCA
Beever and Struthers
Chartered Accountants
Central Buildings
Richmond Terrace
Blackburn

Dated 23-Dec-19

SUPPORT AND EDUCATION FOR EATING DISORDERS

Statement of Financial Activities for the year ended 31 March 2019

	Notes	Unrestricted funds £	2019 Restricted funds £	Total funds £	2018 Total funds
Income and endowments from:					
Donations and legacies	5	18,876	8,195	27,071	2,533
Total income		<u>18,876</u>	<u>8,195</u>	<u>27,071</u>	<u>2,533</u>
Expenditure on:					
Raising funds	6	(369)	-	(369)	(141)
Charitable activities	7	708	-	708	(22,939)
Total expenditure		<u>339</u>	<u>-</u>	<u>339</u>	<u>(23,080)</u>
Transfer between funds				-	-
Net income / (expenditure) and net movement in funds for the year		<u>19,215</u>	<u>8,195</u>	<u>27,410</u>	<u>(20,547)</u>
Reconciliation of funds					
Funds brought forward		(21,481)	-	(21,481)	(934)
Funds carried forward		<u>(2,266)</u>	<u>8,195</u>	<u>5,929</u>	<u>(21,481)</u>

The statement of financial activities include all gains and losses recognised in the year.

All income and expenditure derive 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 31 March 2019

	Notes	Unrestricted £	²⁰¹⁹ Restricted £	Total £	²⁰¹⁸ Total £
Fixed Assets					
Investments	9	100	-	100	100
		100	-	100	100
Current Assets					
Bank		30	8,195	8,225	900
Debtors	10	8,393	-	8,393	1,500
		8,423	8,195	16,618	2,400
Creditors: Amounts falling due within one year	11	(10,788)	-	(10,788)	(23,981)
Net Current Assets / (Liabilities)		(2,366)	8,195	5,829	(21,581)
Net Assets / (Liabilities)		(2,266)	8,195	5,929	(21,481)
The funds of the charity:					
Restricted		-	8,195	8,195	-
Unrestricted		(2,266)	-	(2,266)	(21,481)
		(2,266)	8,195	5,929	(21,481)

For the year ended 31 March 2019, the Company was entitled to exemption for audit under Section 477 of the Companies Act 2016 relating to small companies.

Director's responsibilities:

- The Members have not required the Company to obtain an audit of its financial statements for the year in question in accordance with Section 476;
- The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

Approved by the trustees and signed on their behalf by:



S J Perry

Date: 23 December 2019

Company No. 07450528

SUPPORT AND EDUCATION FOR EATING DISORDERS

Notes to the Accounts for the Year Ended 31 March 2019

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 1 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, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

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 the Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the 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 historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Preparation of the accounts on a Going Concern basis

The Trustees acknowledge the increasing deficit position on unrestricted reserves (2019: £23,708, 2018: £21,481). The Trustees have prepared a business plan to December 2021 which demonstrates the charity addressing the deficit on unrestricted reserves as well as achieving a strong and sustainable cash position. The Trustees have also reviewed the business plan of the subsidiary company Breathe Eating Disorder Services Limited. Whilst the subsidiary company is reporting a cumulative deficit of £11,616, its business plan reflects a sustained growth in turnover which has been achieved since the year end. The directors of the subsidiary company have secured additional loan financing to assist with providing additional working capital to support the growth and have received a commitment of additional funding early in 2020 to allow the company to increase its service offering. The Trustees acknowledge that failure to deliver the proposed business plan presents a material uncertainty to the charity, however due to the availability of funding in this sector and the demand for the charity's services, the Trustees have determined 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

Income

All income is recognised in the statement of financial activities once the charity has entitlement to the funds. It is

Expenditure

Liabilities are recognised as expenditures as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where the costs 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.

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 are initially recognised at transaction value and subsequently measured at their settlement value.

SUPPORT AND EDUCATION FOR EATING DISORDERS

Notes to the Accounts for the Year Ended 31 March 2019

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 each.

4 Movement in Funds

The restricted funding relates to a grant received from Morrisons.

The funding has been provided to run a recovery focused weekly group, managing moods and behaviours, this is a self help/support group for women engaged in the probation service who require support/advice/information around eating disorders, depression, anxiety, self-harm, low self-esteem and body dysmorphia.

The restricted funds are not being used to support unrestricted activities.

5 Donations and legacies

	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £	Total 2018 £
Donations	17,723	-	17,723	2,533
Fundraising events	1,153	-	1,153	-
Grants	-	8,195	8,195	-
	<u>18,876</u>	<u>8,195</u>	<u>27,071</u>	<u>2,533</u>

6 Raising funds expenditure

Costs of raising funds	369	-	369	141
	<u>369</u>	<u>-</u>	<u>369</u>	<u>141</u>

7 Charitable Activities

Direct costs:

Support for individuals suffering from eating disorders	2,122	-	2,122	2,339
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Support costs:

Premises	(10,707)	-	(10,707)	8,757
Office expenses	1,980	-	1,980	4,981
Advertising	4,340	-	4,340	2,380
Governance Cost	1,557	-	1,557	4,482
	<u>(708)</u>	<u>-</u>	<u>(708)</u>	<u>22,939</u>

8 Staff Costs

The average number of persons employed by the company during the year, including the directors, amounted to 3 (2018: 3).

SUPPORT AND EDUCATION FOR EATING DISORDERS

Notes to the Accounts for the Year Ended 31 March 2019

9 Investments

	Shares in group undertakings £
Cost	
At 1 April 2018 and 31 March 2019	<u>100</u>
Net book value	
At 31 March 2019	<u>100</u>
At 31 March 2018	<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.

10 Debtors: Amounts falling due within one year

	2019 £	2018 £
Amounts owed from group undertakings	6,893	-
Other debtors	<u>1,500</u>	<u>1,500</u>
	<u>8,393</u>	<u>1,500</u>

11 Creditors: Amounts falling due within one year

	2019 £	2018 £
Trade creditors	4,708	-
Amounts owed to group undertakings	-	12,302
Other creditors	<u>1,129</u>	<u>11,679</u>
	<u>5,838</u>	<u>23,981</u>

12 Statement of Funds

	Balance 1 April 2018 £	Incoming Resources £	Resources Expended £	Transfers £	Balance 31 March 2019 £
Unrestricted funds	(21,481)	18,876	339	-	(2,266)
Restricted funds	-	8,195	-	-	8,195
Total	<u>(21,481)</u>	<u>27,071</u>	<u>339</u>	<u>-</u>	<u>5,929</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 31 March 2019, the company was owed £6,893 (2018 : £12,302 owed to) from Breathe Eating Disorder Services Limited.

At 31 March 2019, the company owed Mrs S Perry, a director, £1,089 (2018: £54).

15 Trustees expenses

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

SUPPORT AND EDUCATION FOR EATING DISORDERS

Notes to the Accounts for the Year Ended 31 March 2019

16 Statement of Financial Activities for the year ended 31 March 2018

	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments from:			
Donations and legacies	2,533	-	2,533
Charitable activities	-	-	-
Total income	<u>2,533</u>	<u>-</u>	<u>2,533</u>
Expenditure on:			
Raising funds	(141)	-	(141)
Charitable activities	(22,339)	(600)	(22,939)
Total expenditure	<u>(22,480)</u>	<u>(600)</u>	<u>(23,080)</u>
Net income/(expenditure) and net movement in funds for the year	<u>(19,947)</u>	<u>(600)</u>	<u>(20,547)</u>
Reconciliation			
Funds brought forward	(8,152)	7,218	(934)
Funds carried forward	<u>(28,099)</u>	<u>6,618</u>	<u>(21,481)</u>