

**AT THE BUS**

**(Registered Charity No. 1181294)**

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS**

**FOR THE PERIOD 1 JANUARY 2023 TO 31 AUGUST 2023**

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**AT THE BUS**

**ANNUAL REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS**

**FOR THE PERIOD 1 JANUARY 2023 TO 31 AUGUST 2023**

The trustees present their report and the independently examined financial statements of At The Bus (“the charity” or “the CIO”), for the period consisting of eight months from 1 January 2023 to 31 August 2023. These have been prepared in accordance with the accounting policies set out on pages 12 - 13 and comply with applicable charity law. The comparative figures run for the calendar year to 31 December 2022.

The financial statements comply with the Charities Act 2011 and where relevant, the Charities Act 2022, the Charity’s Constitution dated 12 November 2018 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 – SORP (FRS).

This report covers a shorter period from 1 January to 31 August 2023, as a decision was taken by the Trustees to move the financial year to coincide with the academic year and align with the charity’s planning cycle. The 2022 accounts covered the full calendar year to 31 December 2022 and the 2023/24 accounts will cover the period 1 September 2023 to 31 August 2024.

## **1. REFERENCE AND ADMINISTRATIVE DETAILS**

The charity, registered charity number 1181294, is based and administered in the United Kingdom. The principal office is: AT The Bus, c/o New Marston Primary School, Copse Lane, Oxford OX3 0AY

### **Trustees:**

The names of the first trustees who served throughout the period and continue to serve at the date of the report’s approval are:

- Deryn Harvey
- Anthony Mannix (appointed 18 October 2023)
- Bernadette Lowe
- Susanna Lawson
- Nelly-Sabine Munthe
- Graeme Jones

The Trustees did not hold any beneficial interest in the charity’s fund at 31 August 2023 or at any time during or since that period.

### **Bankers:**

Santander Business, Customer Service Centre, Bootle, Merseyside, L30 4GB.

### **Solicitors:**

Ropes and Gray LLP, 60 Ludgate Hill, London EC4M 7AW

### **Accountants:**

Rawlinson & Hunter LLP, Eighth Floor, 6 New Street Square, London, EC4A 3AQ

### **Independent Examiner:**

Christopher Hawley FCA, Eighth Floor, 6 New Street Square, London EC4A 3AQ

### **Website:**

<https://www.atthebus.org.uk/>

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**2. STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity was established by a Constitution dated 12 November 2018 and registered with the Charity Commission on 20 December 2018 as a Charitable Incorporated Organisation governed by the proper law of England and Wales. The trustees of the charity who are also the members have no liability for the charity's debts.

Apart from the first trustees, every appointed trustee must be appointed for a minimum of three years by resolution. The first trustees have been appointed for set terms, and are eligible for a re-appointment at the end of that term.

The number of trustees shall be a minimum of three and not more than twelve at any one time. Future trustees shall be appointed by majority resolution by the existing trustees. Charity trustees may only be appointed upon satisfactory completion of appropriate DBS checks (where appropriate).

**Induction and Training**

Should new trustees be appointed, a formal induction process will be conducted by the trustees. Other trustee training is undertaken as and when appropriate. All trustees are aware of their legal duties and obligations in respect of the management of the charity, including in relation to the protection of its assets.

**Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing the Annual Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and where relevant, the Charities Act 2022, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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**2. STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)**

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

No Trustee received any remuneration during the period from 1 January 2023 to 31 August 2023.

**Internal Controls**

The Trustees have overall responsibility for ensuring that the Charity has appropriate systems of internal controls. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity. The Trustees are also responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The system of internal controls is designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

**Risk Management & Corporate Governance**

A risk assessment has been undertaken which comprises:

- An annual review of the risks the Charity may face;
- The establishment of systems and procedures to mitigate those risks; and
- The implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise.

This continuing process will identify risk areas to which the Charity is vulnerable and highlight any necessary safeguards that will need to be put in place. No major risks were identified at the date of these accounts.

The Trustees have signed fit and proper declarations in line with HMRC guidance.

In addition, the Trustees have taken due consideration of Good Governance – A Code for the Voluntary and Community Sector, ensuring that the seven main principles of the Code are adhered to. These are:

- Organisational purpose;
- Leadership;
- Integrity;
- Decision-making, risk and control
- Board effectiveness;
- Equality, diversity and inclusion; and
- Openness and accessibility.

The Trustees recognise that good governance plays an essential part in securing the future of the Charity and confirm that the said principles of the Code are followed by them in leading, directing and managing the Charity.

## AT THE BUS

### ANNUAL REPORT OF THE TRUSTEES

#### FOR THE PERIOD 1 JANUARY 2023 TO 31 AUGUST 2023

### 3. OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

#### **Statement of Public Benefit**

The trustees are aware of the Charity Commission guidance on Public Benefit and confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to it. They consider the information which follows in this annual report, about the charity's aims, activities and achievements in the areas of interest that the charity supports demonstrates the benefit to its beneficiaries and through them to the Public, that arise from those activities.

#### **Objectives**

The Objectives of the CIO are:

1. The advancement of education and preservation and protection of health and mental wellbeing of children and young people experiencing emotional, behavioural and other challenges and complex needs by providing art-as-therapy programmes that, amongst other things, promote engagement with learning and inclusion in schools and communities, for the public benefit.
2. The advancement of education for the public benefit by providing training and support for those who work with children and young people experiencing challenges in their lives.

#### **Need for AT The Bus**

There is a well-documented crisis in children's wellbeing, exacerbated by the Covid pandemic and the cost of living crisis. One in five children and young people have poor mental health and many struggle to engage in school (NHS Digital 2023). The services which could provide support are overwhelmed, with long waits and high thresholds for access to Children and Adolescent Mental Health Services (CAMHS). There is little other school based provision.

AT The Bus offers school based, cost-effective, early intervention, which integrates with school pastoral and SEND provision and prevents children's needs from escalating.

At The Bus is a charity that provides school-based mental health support to children and young people in need. This is achieved by:

- Delivering The Beattie Method, a relationship-based group intervention using art as therapy, to support education and wellbeing;
- Providing a mobile service to reach as many children as possible;
- Working on school sites to enable all children to access support;
- Providing effective early intervention, at times when children and young people most need help; and
- Providing training for staff who work with children and young people to improve skill levels and increase support in schools and other settings.

AT The Bus uses The Beattie Method, an innovative relationship-based group intervention developed by founder Dr Juli Beattie OBE. This supports children to explore creativity through art, to build self-esteem, confidence, resilience and independence. Small groups of seven students in single year-groups attend weekly 1h 45 minute long sessions on the school site, away from their mainstream classroom. Children are referred by school and attend for at least one school term. Each session involves talking, sharing books, eating together and individual and group art-making.

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**4. ACHIEVEMENT AND PERFORMANCE**

**Charitable Activities**

**Growth**

Founded in 2018 AT The Bus is a growing charity. Initially working with 30 children in a single school during the pandemic. In the calendar year 2023 we provided 127 programmes (a school term of weekly sessions) to 750 children and young people in nine primary, secondary and special schools in Oxfordshire and London. The demand for provision of services from headteachers continues to far exceed our ability to deliver and our ongoing focus is to extend provision in order to be able to extend services and support more children and young people in the future.

We are grateful to have worked with committed headteachers, teachers and other staff at the following schools in 2023:

**OXFORD**

The Cherwell School (secondary)  
 Greyfriars Catholic School (secondary)  
 New Marston Primary School  
 SS Philip and James Primary School  
 St Frideswide Primary School  
 Windmill Primary School

**LONDON**

St Marylebone CE Bridge School (special)  
 Barlby Primary School  
 Newfield Primary School

We continued our partnership with West London Zone, who have commissioned AT The Bus to work in their partner schools in West London.

We also continued to deliver a number of workshops for family groups bringing together a parent/carer to work alongside their child, helping to strengthen relationships and build confidence and skills.

The University of Oxford continued to undertake an independent evaluation of AT The Bus. This study commenced during September 2022 and will conclude in the summer of 2024. Led by Professor Mina Fazel, Professor of Adolescent Psychiatry, this work evaluates the impact of AT The Bus on pupil mental health, wellbeing, resilience, behaviour, and school experience.

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**5. FINANCIAL REVIEW**

The trustees have referred to the Charities (Protection and Social Investment) Act 2016 (“the Act”) and the Guidance on Charities and Fundraising issued by the Charity Commission (“CC20”) and confirm that they act in accordance.

Charitable activity in the eight month period totalled £279,933 (twelve months in 2022: £274,507) and includes direct charitable expenditure of £171,542 (twelve months in 2022: £120,625). This direct charitable expenditure includes the cost of establishing the materials and provisions needed, as well as staff costs for the Therapeutic team.

The change of accounting period does not fully demonstrate the ongoing growth of the charity. The next set of accounts for 2023/4 period are expected to continue to demonstrate a significant upwards income trajectory when compared with previous 12 month account periods.

The accounting treatment in respect of charitable activities is in line with that set out in the Charities SORP 2019 (FRS 102).

The Trustees exercised their powers and amended the financial period end to 31 August 2023 so that it aligned with the Academic year.

**Funding model**

At The Bus has three clear income streams to ensure a balanced funding model and to manage risk:

1. Grants and donations – received from Trusts and Foundations, private individuals and corporate supporters.
2. Earned income – from schools and the provision of commissioned services.
3. Fundraising – includes individual donations, events and campaigns.

Whilst a significant proportion of income now comes from earned sources (schools or third-party commissions) the charity continues to rely on the support of its charitable funders and partners.

We are immensely grateful to all funders for their commitment and support to the charity.

We would like to thank the following organisations for their generous donations that were received in the time period of this report (1 January 2023 to 31 August 2023):

Columbia Threadneedle Foundation, The Clore Duffield Foundation, D'Oyly Carte Foundation, Doris Field Charitable Trust, Ewelme Exhibition Endowment, Helen Roll Foundation, Helianthus Trust, JE Posnansky Charitable Trust, Max Kohler Foundation, Outset Contemporary Art Fund, Oxfordshire County Council - Councillor Priority Community Budgets, Prudence Trust, Sir Jules Thorn Charitable Trust, Stanton Ballard Charitable Trust, The Sudborough Foundation, The Art Society Oxford, The Mischon Family Trust, Youth in Mind.

Donations were also received from a number of individuals who requested to remain anonymous; we thank everyone for their generosity and support of the charity.



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Funds with restrictions placed upon their use were obtained as follows:

<b>Funder</b>	<b>Restriction</b>	<b>Donation £</b>
Anonymous Donation	Provision at Greyfriars School, Oxford	4,000.00
Anonymous Donation	Provision at Barlby School	9,940.00
D'Oyly Carte Foundation	Art therapy	3,000.00
Doris Field Charitable Trust	Food provision in Oxford	1,000.00
Ewelme Exhibition Endowment	Provision at Greyfriars School, Oxford	2,000.00
Outset Contemporary Art Fund	Provision at Greyfriars School, Oxford	20,000.00
Oxfordshire County Council Councillor Priority Budget	Family workshops at New Marston School, Oxford	3,000.00
Oxfordshire County Council Councillor Priority Budget	Provision at Cherwell School, Oxford	1,000.00
Oxfordshire County Council Councillor Priority Budget	Provision at Greyfriars School, Oxford	1,000.00
Prudence Trust	Business Plan delivery	75,000.00
The Art Society Oxford	Provision at Greyfriars School, Oxford	2,000.00
The Art Society Oxford	Family Workshops at New Marston School, Oxford	1,800.00
The Big Give Trust Ltd	Art materials	2,500.00
The Clore Duffield Foundation	Family Group provision	12,000.00
The Rank Foundation	Art Materials	4,000.00

We also received income for services commissioned by our partner schools. West London Zone commissioned and funded work at Newfield Primary school.

We are also grateful for the generous pro-bono support received from:

- Arby Window Cleaning
- New Marston Primary school (office space)
- Frank and Franks (design support)
- Ropes and Gray LLP (legal services)
- Rawlinson and Hunter (accountancy services)
- Oxford Bus Company
- Oxford Food Bank (food for sessions)
- Volunteers who have supported our work with children or in administrative roles

### **Reserves Policy**

The balance of reserves at 31 August 2023 was £147,931 (2022: £153,181). This represents the total unrestricted assets, less fixed assets of the charity, and will be used to support direct charitable operational costs during 2023.

The Trustees have no outstanding commitments or cash demands. The net current assets of the charity are regarded as free reserves and the funds at 31 August 2023 will be retained to fund charitable activities in accordance with the charity's charitable objects. The Trustees consider that the freely expendable funds are appropriate and adequate taking into accounts plans in the future and have at present therefore not designated any specific reserves.

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**5. FINANCIAL REVIEW (continued)**

**Reserves Policy**

During 2023 a new Reserves Policy was established. This set out that Trustees regard it as prudent to retain funds equivalent to between 5 and 6 months of full running costs, as forecast at least 4 months ahead. This will ensure that the charity's work with vulnerable children is not placed at risk.

The ongoing conflicts in Ukraine and the Middle East, the resultant high energy cost and other inflationary factors have affected the global economy. Having considered the contingency plans in place and having reviewed updated cashflow forecasts and the growth plans of the charity, the Trustees consider the adoption of the going concern basis in preparing these financial statements continues to be appropriate.

**6. PLANS FOR THE FUTURE**

The growth ambitions of the 2022 Business Plan remain firmly in place.

2023 has continued to see growth of the charity, with a particular focus on increasing numbers of therapeutic staff and establishing a new training programme. This will enable us to continue to expand provision to more children in the future, and extend The Beattie Method beyond employees to staff working in schools and other settings.

We continue to review fundraising resources and processes with a view to continuing to extend our income streams and enable future growth. Relationships with school partners are positive, but school incomes are challenged by their own financial circumstances and is an area of potential risk. The Big Give Campaign, plus two significant fundraising events in 2024 are important planks in raising future income and extending funding networks.

Further information on future plans are available by request via [www.atthebus.org.uk](http://www.atthebus.org.uk)

The trustees do not propose to deviate from the current objectives and activities of the charity as detailed in section 3 of this report but will further develop and refine the strategies, policies and procedures in future.

**Approved by the Trustees on  
and signed on their behalf by:**



.....  
Deryn Harvey (Trustee)

5<sup>th</sup> June 2024  
.....  
Date

**REPORT OF THE INDEPENDENT EXAMINER  
TO THE TRUSTEES  
OF AT THE BUS**

I report to the trustees on my examination of the financial statements of At The Bus ("the charity") for the period 1 January 2023 to 31 August 2023, which are set out on pages 10 to 19.

**Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

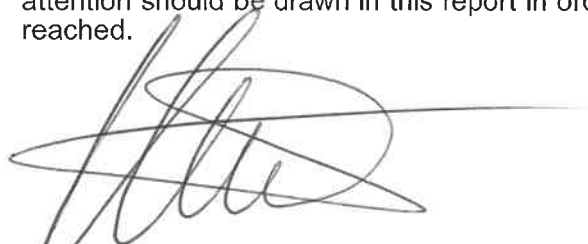
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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



Christopher John Hawley FCA  
Chartered Accountant and Independent Examiner  
Eighth Floor  
6 New Street Square  
New Fetter Lane  
London  
EC4A 3AQ

5/6/2024.

## AT THE BUS

STATEMENT OF FINANCIAL ACTIVITIES  
(including Income & Expenditure Account)

FOR THE PERIOD 1 JANUARY 2023 TO 31 AUGUST 2023

	Page	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>Income from:</b>					
Donations (note 2)	14	89,526	142,241	231,767	260,884
Fundraising (note 3)	14	7,550	-	7,550	-
Charitable activities (note 4)	14	43,020	-	43,020	57,300
Investments		462	-	462	101
<b>Total income</b>		<b>140,558</b>	<b>142,241</b>	<b>282,799</b>	<b>318,285</b>
<b>Expenditure on:</b>					
Charitable activities (note 5)	15	139,304	140,629	279,933	274,507
Raising funds (note 7)	16	8,587	377	8,964	3,159
<b>Total expenditure</b>		<b>147,891</b>	<b>141,006</b>	<b>288,897</b>	<b>277,667</b>
<b>Net movement in funds</b>		<b>(7,333)</b>	<b>1,235</b>	<b>(6,098)</b>	<b>40,618</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward at 1 January 2023		182,017	40,112	222,129	181,511
<b>Total funds carried forward at 31 August 2023</b>	11	<b>£ 174,684</b>	<b>£ 41,347</b>	<b>£ 216,031</b>	<b>£ 222,129</b>

A comparative Statement of Financial Activities for the year to 31 December 2022 is included as note 13 to the Financial Statements.

All amounts relate to continuing operations.

There were no recognised gains and losses for the year ended 31 December 2022 and period ended 31 August 2023 other than those included in the Income and Expenditure Account.

**AT THE BUS**  
**BALANCE SHEET**  
**AT 31 AUGUST 2023**

	Page	Total Funds 2023 £	Total Funds 2022 £
<b>Fixed assets:</b>			
Tangible Assets (note 8)	17	26,753	28,836
<b>Current assets:</b>			
Debtors (note 9)	18	18,039	17,913
Cash at bank (note 10)	18	184,933	185,495
		202,972	203,408
<b>Current liabilities:</b>			
Creditors - amounts falling due within one year (note 11)	18	13,694	10,115
<b>Net current assets</b>		189,278	193,293
<b>Total Assets less current liabilities</b>		£ 216,031	£ 222,129
<b>The funds of the charity:</b>			
Restricted funds		41,347	40,112
Unrestricted funds		174,684	182,017
	11	£ 216,031	£ 222,129

The financial statements were approved and authorised for issue by the trustees and were signed on their behalf by:

*Deryn Harvey*

.....  
Deryn Harvey (Trustee)

*5<sup>th</sup> June 2024*  
.....  
Date

**AT THE BUS****NOTES TO THE FINANCIAL STATEMENTS****FOR THE PERIOD 1 JANUARY 2023 TO 31 AUGUST 2023****1. ACCOUNTING POLICIES****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 Republic of Ireland (FRS 102) ("Charities SORP FRS 102"), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and where applicable, the Charities Act 2022 and UK Generally Accepted Accounting Practice.

The charity has applied the provisions set out in Charities SORP 2019 (FRS 102) and does not include a cash flow statement.

The charity constitutes a public benefit entity as defined by Charities SORP 2019 (FRS 102).

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

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

**Incoming resources**

Voluntary donations include donations under Gift Aid with the associated tax relief included when receivable. Interest from deposit accounts are included when receivable. All incoming resources are included in the Statement of Financial Activities ("SOFA") when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation committing the trustees to the expenditure.

Charitable activities comprise of staff and associated costs of providing Art Therapy to Children in pursuit of the charitable objectives.

Governance costs relate to the general running of the charity, as opposed to the management functions inherent in generating funds.

**Status of funds**

The charity holds both restricted and unrestricted funds. Unrestricted are those for which trustees have complete discretion for their use in pursuance of its objectives and the day to day operation of the charity.

Restricted funds are those which have been donated to the charity for a specific cause or purpose, whereby the donor has imposed a restriction their future use.

**AT THE BUS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD 1 JANUARY 2023 TO 31 AUGUST 2023**

**1. ACCOUNTING POLICIES (continued)**

**Debtors and creditors receivable / payable within one year**

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

**Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held on call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts, when applicable, are within borrowings in current liabilities.

**Provisions**

Provisions are recognised when the charity has an obligation at the Balance Sheet date as a result of a past event, it is probable that an outflow of economic benefit will be required in settlement and the amount can be reliably estimated.

**Employee benefits**

When employees have rendered service to the CIO, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

**Tangible Fixed Assets**

Tangible fixed assets and fixtures and fittings on the Bus are included at their cost value and depreciated using the straight-line method over 5 years.

The Bus and integral improvements are included at their cost value had depreciated using the straight-line method of 20 years.

**Taxation**

The charity is not subject to any taxes on its charitable activities.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

**Going concern**

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from the date of signing of these financial statements. The forecast income and reserves are sufficient to cover all of the budgeted expenditure to be able to continue as a going concern.

The ongoing conflicts in Ukraine and the Middle East, the resultant high energy cost and other inflationary factors have affected the global economy. Having considered the contingency plans in place and having reviewed updated cashflow forecasts, the Trustees consider the adoption of the going concern basis in preparing these financial statements continues to be appropriate.

## AT THE BUS

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE PERIOD 1 JANUARY 2023 TO 31 AUGUST 2023

	Page	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
<b>2. INCOME FROM DONATIONS:</b>			
Individual donations		3,779	5,973
Gift aid tax relief reclaim		3,000	2,482
Charitable trusts		82,747	109,819
Income from unrestricted donations	10	<u>89,526</u>	<u>118,274</u>
		<b>Restricted Funds 2023 £</b>	<b>Restricted Funds 2022 £</b>
Charitable trusts		142,241	142,610
Income from restricted donations	10	<u>142,241</u>	<u>142,610</u>
Total Income from donations	10	<u>£ 231,797</u>	<u>£ 260,884</u>
		<b>Unrestricted Funds 2023 £</b>	<b>Unrestricted Funds 2022 £</b>
<b>3. INCOME FROM FUNDRAISING ACTIVITIES</b>			
Selfridges fundraiser		7,550	-
	10	<u>£ 7,550</u>	<u>£ -</u>
		<b>Unrestricted Funds 2023 £</b>	<b>Unrestricted Funds 2022 £</b>
<b>4. INCOME FROM CHARITABLE ACTIVITY</b>			
School Contributions		43,020	57,300
	10	<u>£ 43,020</u>	<u>£ 57,300</u>



## AT THE BUS

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE PERIOD 1 JANUARY 2023 TO 31 AUGUST 2023

	Page	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
<b>5. CHARITABLE ACTIVITIES:</b>			
Staff costs – Art as Therapy (note 6)	16	85,316	75,627
Contract staff – Art as Therapy		24,716	-
Art Materials, schools and studios provision		9,614	-
Beatie Method - Handbook		3,850	-
Support costs		12,730	84,740
Governance costs		3,078	11,643
Total Unrestricted charitable expenditure	10	£ 139,304	£ 172,010
<b>Support costs</b>			
Staff costs – Charity administration (note 6)	16	7,573	35,610
Office and IT expenses		5,157	8,078
Contract staff - Charity administration fees		-	40,378
HR Consultant and training		-	674
Total support costs		12,730	84,740
<b>Governance costs:</b>			
Depreciation (note 8)	17	2,960	4,184
Bank charges		118	-
Payroll & accounting fees		-	5,694
Insurance		-	1,765
Total governance costs		3,078	11,643
		<b>Restricted Funds 2023 £</b>	<b>Restricted Funds 2022 £</b>
Staff costs – Art as Therapy (note 6)	16	27,928	33,522
Contract staff – Art as Therapy		3,823	-
Art Materials, schools and studios provision		16,295	11,476
Support costs		86,464	57,500
Governance costs		6,119	-
Total Restricted charitable expenditure	10	£ 140,629	£ 102,498
<b>Support costs</b>			
Staff costs – Charity administration (note 6)	16	59,249	30,500
Office expenses		7,442	-
Contract staff - Charity administration fees		11,765	-
The Beatie Method – Evaluation		3,265	2,000
HR Consultant and training		4,743	-
Business plan development		-	25,000
		86,464	57,500
<b>Governance costs:</b>			
Insurance		1,128	-
Payroll & accounting fees		4,991	-
		6,119	-

## AT THE BUS

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE PERIOD 1 JANUARY 2023 TO 31 AUGUST 2023

	Page	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
<b>6. STAFF COSTS:</b>			
Gross Salaries		168,944	134,522
Employers National Insurance contribution		8,352	5,406
Employers Pension contribution		2,770	1,809
	15	£ 180,066	£ 141,737

The average number of employees during the period was 12 (2022: 7). No employee earned more than £60,000 during the period. (2022: nil).

The Trustees consider themselves key management personnel and received no remuneration during the period. (2022: nil).

	Page	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
<b>7. RAISING FUNDS:</b>			
Fundraising consultant and general expenses		8,472	2,882
Marketing and advertising		-	250
Bank charges on receiving donations		115	27
	10	£ 8,587	£ 3,159

		Restricted Funds 2023 £	Restricted Funds 2022 £
Marketing and advertising		362	-
Bank charges on receiving donations		14	-
	10	£ 378	£ -

## AT THE BUS

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE PERIOD 1 JANUARY 2023 TO 31 AUGUST 2023

8. TANGIBLE FIXED ASSETS	Page	Bus 2023 £	Bus Fixtures and Fittings 2023 £	Office Equipment 2023 £	Total 2023 £
<b>Fixed assets at cost</b>					
Balance at 1 January		26,359	9,543	4,786	40,688
Additions		-	-	877	877
Balance at 31 December		26,359	9,543	5,663	41,565
<b>Accumulated depreciation</b>					
Balance at 1 January		3,522	5,367	2,963	11,852
Charge for the period	15	879	1,273	808	2,960
Balance at 31 December		4,401	6,640	3,771	14,812
<b>Net book value at 31 December</b>	11	£ 21,958	£ 2,903	£ 1,892	£ 26,753

TANGIBLE FIXED ASSETS		Bus 2022 £	Bus Fixtures and Fittings 2022 £	Office Equipment 2022 £	Total 2022 £
<b>Fixed assets at cost</b>					
Balance at 1 January		26,359	8,644	4,786	39,789
Additions			899		899
Balance at 31 December		26,359	9,543	4,786	40,688
<b>Accumulated depreciation</b>					
Balance at 1 January		2,204	3,458	2,006	7,668
Charge for the year	15	1,318	1,909	957	4,184
Balance at 31 December		3,522	5,367	2,963	11,852
<b>Net book value at 31 December</b>		£ 22,837	£ 4,176	£ 1,823	£ 28,836

Bus Fixtures and Fittings and Office Equipment are depreciated over a five-year period using the straight-line method.

The trustees have determined the useful life of the Bus and the internal improvements to be twenty years and will be depreciated over that period using the straight-line method.

The fixed assets are still being used by the charity.

**AT THE BUS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD 1 JANUARY 2023 TO 31 AUGUST 2023**

	Page	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
<b>9. DEBTORS</b>			
Accounts Receivable		12,430	17,000
Prepayments		1,609	913
	11	£ 14,039	£ 17,913
		<b>Restricted Funds 2023 £</b>	<b>Restricted Funds 2022 £</b>
Accounts Receivable		4,000	-
		£ 4,000	£ -
<b>10. CASH AT BANK</b>		<b>Unrestricted Funds 2023 £</b>	<b>Unrestricted Funds 2022 £</b>
Santander Current account		82,716	52,855
Santander Deposit account		63,910	90,755
Soldo Bank		879	-
PayPal account		80	1,376
	11	£ 147,585	£ 144,986
		<b>Restricted Funds 2023 £</b>	<b>Restricted Funds 2022 £</b>
Santander Deposit account		37,348	40,112
		£ 37,348	£ 40,112
<b>11. CREDITORS - amounts falling due within one year</b>		<b>Unrestricted Funds 2023 £</b>	<b>Unrestricted Funds 2022 £</b>
Accounts payable		11,236	8,330
Pensions payable		2,458	1,785
	11	£ 13,694	£ 10,115

**AT THE BUS**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE PERIOD 1 JANUARY 2023 TO 31 AUGUST 2023**

**12. TRANSACTIONS WITH TRUSTEES AND CONNECTED PERSONS**

There were no related party transactions during the period. (2022: There were no related party transactions during the year).

No trustees incurred or received reimbursement for expenditure during the period. (2022: nil).

**13. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITY**

	Page	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022 £
<b>Income from:</b>				
Donations (note 2)	14	118,274	142,610	260,884
Other Income (note 4)	14	57,300	-	57,300
Investments		101	-	101
<b>Total income</b>		175,675	142,610	318,285
<b>Expenditure on:</b>				
Charitable activities (note 5)	15	172,010	102,498	274,507
Raising funds (note 7)	16	3,159	-	3,159
<b>Total expenditure</b>		175,169	102,497	277,667
<b>Net movement in funds</b>		506	40,112	40,618
<b>Reconciliation of funds:</b>				
Total funds brought forward at 1 January 2022		181,511	-	181,511
<b>Total funds carried forward at 31 December 2022</b>	11	£ 182,017	£ 40,112	£ 222,129