

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FACES BEDFORD

Independent examiner's report to the trustees of Faces Bedford ('the Company')

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies

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 Statement 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 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

Charles Little
FCA
Keens Shay Keens Limited
Chartered Accountants
2nd Floor Exchange Building
16 St Cuthberts Street
Bedford
Bedfordshire
MK40 3JG

Date:

FACES BEDFORD**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2019**

		Unrestricted funds	Restricted funds	Total	2019 funds	2018 Total funds
	Notes	£	£	£	£	£
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	34,374	220,491	254,865		286,020
Investment income	3	405	-	405		135
Other income		3,782	-	3,782		1,166
Total		38,561	220,491	259,052		287,321
EXPENDITURE ON						
Raising funds	4	23,054	225,727	248,781		203,742
Other	5	166	662	828		1,816
Total		23,220	226,389	249,609		205,558
NET INCOME/(EXPENDITURE)		15,341	(5,898)	9,443		81,763
RECONCILIATION OF FUNDS						
Total funds brought forward		118,433	92,408	210,841		129,078
TOTAL FUNDS CARRIED FORWARD		<u>133,774</u>	<u>86,510</u>	<u>220,284</u>		<u>210,841</u>

The notes form part of these financial statements

FACES BEDFORD (REGISTERED NUMBER: 05372026)

**BALANCE SHEET
AT 31 MARCH 2019**

		Unrestricted funds	Restricted funds	Total	2019 funds	Total	2018 funds
	Notes	£	£		£		£
FIXED ASSETS							
Tangible assets	10	-	-	-	-	173	173
CURRENT ASSETS							
Debtors	11	14,725	24,100	38,825	38,825	13,548	13,548
Cash in hand		<u>126,863</u>	<u>112,594</u>	<u>239,457</u>	<u>239,457</u>	<u>202,893</u>	<u>202,893</u>
		141,588	136,694	278,282	278,282	216,441	216,441
CREDITORS							
Amounts falling due within one year	12	(7,814)	(50,184)	(57,998)	(57,998)	(5,773)	(5,773)
NET CURRENT ASSETS		<u>133,774</u>	<u>86,510</u>	<u>220,284</u>	<u>220,284</u>	<u>210,668</u>	<u>210,668</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		133,774	86,510	220,284	220,284	210,841	210,841
NET ASSETS		<u><u>133,774</u></u>	<u><u>86,510</u></u>	<u><u>220,284</u></u>	<u><u>220,284</u></u>	<u><u>210,841</u></u>	<u><u>210,841</u></u>

The notes form part of these financial statements

FACES BEDFORD (REGISTERED NUMBER: 05372026)

**BALANCE SHEET - CONTINUED
AT 31 MARCH 2019**

		2019	2018
		Total funds	Total funds
FUNDS	Notes	£	£
	13		
Unrestricted funds:			
Undesignated funds		133,774	118,433
Restricted funds:			
Friends of FACES Bedford		8,651	9,003
Other		3,726	838
House of Industry - Awards		-	1,259
Baby Faces (Harpur Trust)		(10,272)	(11,173)
BDASS (Lottery Grant)		-	15,125
BBC Children's Services		-	21,933
Lottery Grant BDASS		22,692	-
Dad & Me		112	229
ECP		50,011	54,797
Toy Trust		1,460	-
Children's Parties		-	397
House of Industry - Crisis Funding		1,425	-
CIN - Youth Work		(1,870)	-
Project Jane		7,702	-
Henry Smith - Early Help		6,829	-
PCC - Changing Faces		(3,956)	-
		<u>86,510</u>	<u>92,408</u>
TOTAL FUNDS		<u>220,284</u>	<u>210,841</u>

The notes form part of these financial statements

FACES BEDFORD (REGISTERED NUMBER: 05372026)

**BALANCE SHEET - CONTINUED
AT 31 MARCH 2019**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

.....
E Burt -Trustee

The notes form part of these financial statements

FACES BEDFORD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention and in accordance with the 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) and the Companies Act 2006.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Raising funds

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

Pensions

The charity operates a defined contribution pension scheme for the benefit of the employees. The assets of the scheme are administered by trustees in a fund independent from those of the charity. Contributions payable to the charity's pension scheme are charged to the profit and loss account in the period to which they relate.

Tangible fixed assets

Depreciation is calculated to write down the cost of fixed assets over their expected useful lives.

The rates and methods applicable are:

Fixtures and fittings	15% - on cost
Office equipment	15% - on cost
Computer equipment	15% - on cost

Fixed assets are stated at cost less accumulated depreciation. Minor additions of less than £250 are not capitalised.

Taxation

The charity is exempt from corporation tax on its charitable activities.

2. DONATIONS AND LEGACIES

	2019	2018
	£	£
Donations	14,065	27,604
Gift aid	1,977	2,086
Grants	<u>238,823</u>	<u>256,330</u>
	<u>254,865</u>	<u>286,020</u>

FACES BEDFORD**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019****3. INVESTMENT INCOME**

	2019	2018
	£	£
Investment income	<u>405</u>	<u>135</u>

4. RAISING FUNDS**Raising donations and legacies**

	2019	2018
	£	£
Staff costs	183,937	159,292
Sessional worker	546	-
Rent and utilities	13,093	4,272
Recruitment	162	-
Telephone	2,867	2,448
Postage and stationery	3,955	3,756
Training	2,756	2,789
Computer equipment	3,658	5,243
Family event charges	2,496	2,013
Training room hire and refreshments	1,334	-
Grant aid to the needy	5,747	2,955
Crisis aid	2,277	253
Sundry expenses	34	20
Staff, volunteer and committee expenses	10,000	7,868
Insurance	2,305	1,934
Subscriptions and publications	161	196
Fund raising costs	165	177
Childrens parties	237	1,263
Support costs	13,051	9,263
	<u>248,781</u>	<u>203,742</u>

5. OTHER

	2019	2018
	£	£
Depreciation	173	1,180
Support costs	655	636
	<u>828</u>	<u>1,816</u>

FACES BEDFORD

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2019	2018
	£	£
Depreciation - owned assets	<u>173</u>	<u>1,180</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration, expenses or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2019	2018
Operational	6	5
Administrative	<u>3</u>	<u>2</u>
	<u>9</u>	<u>7</u>

No employees received emoluments in excess of £60,000(2018: None).

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	34,374	220,491	254,865
Investment income	405	-	405
Other income	<u>3,782</u>	<u>-</u>	<u>3,782</u>
Total	38,561	220,491	259,052
EXPENDITURE ON			
Raising funds	23,054	225,727	248,781
Other	<u>166</u>	<u>662</u>	<u>828</u>
Total	<u>23,220</u>	<u>226,389</u>	249,609
NET INCOME/(EXPENDITURE)	15,341	(5,898)	9,443

FACES BEDFORD

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	118,433	92,408	210,841
TOTAL FUNDS CARRIED FORWARD	<u><u>133,774</u></u>	<u><u>86,510</u></u>	<u><u>220,284</u></u>

10. TANGIBLE FIXED ASSETS

	Office equipment £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2018 and 31 March 2019	<u>2,800</u>	<u>2,973</u>	<u>9,198</u>	<u>14,971</u>
DEPRECIATION				
At 1 April 2018	2,800	2,973	9,025	14,798
Charge for year	<u>-</u>	<u>-</u>	<u>173</u>	<u>173</u>
At 31 March 2019	<u>2,800</u>	<u>2,973</u>	<u>9,198</u>	<u>14,971</u>
NET BOOK VALUE				
At 31 March 2019	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
At 31 March 2018	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>173</u></u>	<u><u>173</u></u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Other debtors	1,279	-
Prepayments and accrued income	<u>37,546</u>	<u>13,548</u>
	<u><u>38,825</u></u>	<u><u>13,548</u></u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Other creditors	4,552	2,591
Accruals	3,440	1,132
Deferred income	<u>50,006</u>	<u>2,050</u>
	<u><u>57,998</u></u>	<u><u>5,773</u></u>

FACES BEDFORD

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

13. MOVEMENT IN FUNDS

	At 1.4.18 £	Incoming resources £	Resources expended £	At 31.3.19 £
Unrestricted funds				
Undesignated funds	118,433	38,561	(23,220)	133,774
Restricted funds				
Friends of FACES Bedford	9,003	1,090	(1,439)	8,654
Other	838	8,500	(5,614)	3,724
House of Industry - Awards	1,259	-	-	1,259
Baby Faces (Harpur Trust)	(11,173)	29,077	(28,176)	(10,272)
BDASS (Lottery Grant)	15,125	-	-	15,125
BBC Children's Services	21,933	-	(21,933)	-
Lottery Grant BDASS	-	54,871	(47,304)	7,567
Dad & Me	229	-	(117)	112
ECP	54,797	32,503	(37,289)	50,011
Toy Trust	-	1,299	(237)	1,062
Children's Parties	397	-	-	397
House of Industry - Crisis Funding	-	6,751	(6,585)	166
CIN - Youth Work	-	33,792	(35,662)	(1,870)
Project Jane	-	7,775	(73)	7,702
Henry Smith - Early Help	-	6,829	-	6,829
PCC - Changing Faces	-	38,004	(41,960)	(3,956)
TOTAL FUNDS	<u>210,841</u>	<u>259,052</u>	<u>(249,609)</u>	<u>220,284</u>

FACES BEDFORD

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2019

13. MOVEMENT IN FUNDS - continued

Friends of FACES Bedford - a fund comprises from small donations for one off crisis aid to the Faces Bedford families.

Other - smaller donations from supporters of FACES.

House of Industry Awards - facilitation of the House of Industry fund for people who are in need or despair.

Baby Faces (Harper Trust) - a service to support expectant parents who are struggling with the transition to parenthood from 35 weeks gestation to 8 weeks after birth.

Faces 2 Faces (Henry Smith Grant) - a service providing Cognitive Behavioural Therapy courses aimed at mothers struggling with anxiety and depression.

BBC Children Services - to run a weekly family support group for deprived children.

Ward Funding - Tablets - to be used by practitioners to assist deprived families with online benefit applications.

BDASS (Lottery Grant) - Bedford Domestic Abuse Support Service - offers emotional and practical support for low to middle risk victims of domestic abuse and their children.

Dad & Me - monthly group held for Dads and their children to come along for a play session and to chat with other fathers.

Police & Crime Commissioner (PCC) Victims - to provide support to victims of crim and their families.

Police & Crime Commissioner (PCC) Community Safety - to provide support through use of protective behaviour techniques and methods delivered by a specialist protective behaviours practitioner.

Early Childhood Partnership (ECP) - FACES are a partner and recruit, train and provide volunteers for the children's centres run by the ECP.

Trust Toys - to deliver children's parties. A grant for disco equipment for use at children's parties and events.

Children's Parties - BL Robinson Trust - 12 month grant for delivery of children's birthday parties to children in need, hardship or distress.

House of Industry - Crisis Funding - Facilitation of the House of Industry fund to provide household or other items to persons in crisis or need.

Children In Need - Youth Work - Support for the children and young people of Bedford Borough facilitated by our Youth Engagement Worker who facilitates a range of holistic activities generated from ideas provided by the young people from the community.

Project Jane - To help address several key areas that are prevalent in a teenage girls life as well as helping to bridge the gap between those living in poverty and those who are not.

Henry Smith - Early Help - Home visiting support for families with children aged 0-11 with weekly visits and support from practitioners and volunteers.

PCC - Changing Faces - Support for young people and their families experiencing CSE (child sexual exploitation), sexual violence and/or trafficking.

14. RELATED PARTY DISCLOSURES

There are no transactions with related parties to be disclosed under the 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 January 2015).

15. ULTIMATE CONTROLLING PARTY

The trustees are the charity's controlling party by virtue of their office. As such there is no single or ultimate controlling party.

16. CAPITAL

The charity has no share capital. The liability of members is limited by guarantee and does not exceed £1 per member. At 31st March 2019 there were 8 members (31st March 2018 - 5).

FACES BEDFORD**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2019**

	2019 £	2018 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	14,065	27,604
Gift aid	1,977	2,086
Grants	<u>238,823</u>	<u>256,330</u>
	254,865	286,020
Investment income		
Investment income	405	135
Other income		
Other incoming resources	1,105	316
Retained training course deposits	780	850
Miscellaneous Income	<u>1,897</u>	<u>-</u>
	<u>3,782</u>	<u>1,166</u>
Total incoming resources	259,052	287,321
EXPENDITURE		
Raising donations and legacies		
Salaries	180,493	156,917
Pensions	3,444	2,375
Sessional worker	546	-
Rent and utilities	13,093	4,272
Recruitment	162	-
Telephone	2,867	2,448
Postage and stationery	3,955	3,756
Training	2,756	2,789
Computer equipment	3,658	5,243
Family event charges	2,496	2,013
Training room hire and refreshments	1,334	-
Grant aid to the needy	5,747	2,955
Crisis aid	2,277	253
Sundry expenses	34	20
Staff, volunteer and committee expenses	10,000	7,868
Insurance	2,305	1,934
Subscriptions and publications	161	196
Fund raising costs	165	177
Childrens parties	<u>237</u>	<u>1,263</u>
	235,730	194,479

This page does not form part of the statutory financial statements

FACES BEDFORD**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2019**

	2019 £	2018 £
Other		
Plant and machinery	-	144
Computer equipment	<u>173</u>	<u>1,036</u>
	173	1,180
Support costs		
Management		
Salary administration	568	630
Bank charges	226	223
Meeting expenses	320	-
Office expenses	593	1,210
Professional fees	9,365	4,840
Marketing	<u>1,979</u>	<u>2,360</u>
	13,051	9,263
Governance costs		
Independent examination fee	<u>655</u>	<u>636</u>
Total resources expended	<u>249,609</u>	<u>205,558</u>
Net income	<u><u>9,443</u></u>	<u><u>81,763</u></u>

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