

REGISTERED COMPANY NUMBER: 07453984 (England and Wales)
REGISTERED CHARITY NUMBER: 1140398

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023
FOR
B@TITUDE LIMITED**

Ellis Atkins
Chartered Accountants
The Atrium Business Centre
Curtis Road
Dorking
Surrey
RH4 1XA

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FOR THE YEAR ENDED 31ST MARCH 2023**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Objects of the charity are:

1 The prevention or relief of poverty by providing grants, items, services and opportunities to individuals in need, and/or charities or other organisations working to prevent or relieve poverty.

2 To develop the capacity and skills of the members of socially and economically disadvantaged communities in such a way that they are better able to identify and help meet their needs and participate more fully in society.

3 The relief of financial hardship among people by providing such persons with goods and services which they could not otherwise afford through lack of means.

Public benefit

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives for the future.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The focus of the charity is the shop in the local area of North Leatherhead, selling affordable good quality second hand baby and children's clothes, toys, books, and equipment.

The charity's main aim is to be present and visible in the community, bringing people together in a safe environment, developing relationships while listening to people's needs and providing practical help where possible.

B@titude looks to encourage creative and diverse solutions, while actively supporting people's dreams and helping these come to fruition.

Main Achievements

B@titude has eased back into a regular rhythm post pandemic and is starting to run more events, courses, and activities.

The Hive is now well established in its new home and runs various creative workshops. Items made within The Hive are sold in the LCH Café and local fairs. The Hive is a safe place for the local community to meet, giving a dedicated space for people to learn or develop existing skills and has proved to be enormously helpful and therapeutic for many.

Activities:

- Kings & Queens Events
- One-to-one counselling
- Community support voucher(s)
- Outings to Littlehampton for those not going on holiday
- Summer community fun day in the School Holidays
- New toy sales and 20p sales
- Courses to support people's physical and mental health
- Winter crisis support
- Christmas support: presents and hampers for families and individuals
- Partnering with other organisations and individuals to send excess clothes abroad

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023**

ACHIEVEMENT AND PERFORMANCE

Funding

The charity received a total of £19,378 in grants during the financial year 2022/23.

For Counselling, the charity received £5,000 from Wates Family Enterprise Trust and £5,000 from American Women of Surrey.

For The Hive, the charity received £3,378 from Thomas Flack Trust Fund.

For the Cost of Living Crisis/Dreaming Fund, we received £6,000 from the Community Foundation for Surrey (East Court Fund).

Future plans

The charity looks to expand on the counselling services being provided.

The charity will look to run workshops to actively support people's dreams and respond individually where possible; while actively looking at ways to both support existing projects and develop opportunities for people in the local community to get involved with and gain confidence and skills.

The charity will be looking to increase its volunteer base and employ more staff members to help run the shop and to increase the time in which the shop will be open.

The charity remains dedicated to its continued work with its existing partners, other organisations, and business to further enhance their positive impact on the community and the greater area of Surrey. The charity seeks new partners to help drive its vision forward and continues to explore additional ways in which it can help the community.

FINANCIAL REVIEW

Results for the year and Reserves policy

The charity made a deficit for the year of £7,564 (2022:surplus of £13,239).

The trustees have reviewed the reserves policy and have agreed to maintain sufficient reserves to cover at least six months of operational costs.

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.

Recruitment and appointment of new trustees

The existing trustees invite new trustees to join the board. The trustees will evaluate the potential new trustees knowledge, experience and skills to ensure that these are complimentary to the other board members. The trustees will regularly review the qualities that the existing trustees bring to the Board along with any training needs that maybe required.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07453984 (England and Wales)

Registered Charity number

1140398

Registered office

205 Kingston Road

Leatherhead

Surrey

KT22 7PB

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023**

Trustees

Mrs N M Dencker

Mrs M A Truelove

Rev C E K Oliveira (resigned 26.4.22)

Mr N Ebers (appointed 26.4.22)

Mrs S Hart (appointed 26.4.22)

Mr J Herring (appointed 26.10.22)

Independent Examiner

Philip Longstaff FCA

Ellis Atkins

Chartered Accountants

The Atrium Business Centre

Curtis Road

Dorking

Surrey

RH4 1XA

Approved by order of the board of trustees on 12th July 2023 and signed on its behalf by:

Mrs M A Truelove - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
B@TITUDE LIMITED**

Independent examiner's report to the trustees of B@titude Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2023.

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 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.

Philip Longstaff FCA

Ellis Atkins
Chartered Accountants
The Atrium Business Centre
Curtis Road
Dorking
Surrey
RH4 1XA

13th July 2023

B@TITUDE LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	64,961	15,122	80,083	82,420
Other trading activities	3	32,981	-	32,981	22,460
Total		<u>97,942</u>	<u>15,122</u>	<u>113,064</u>	<u>104,880</u>
EXPENDITURE ON					
Charitable activities					
Community Support		<u>96,267</u>	<u>24,361</u>	<u>120,628</u>	<u>91,641</u>
NET INCOME/(EXPENDITURE)		1,675	(9,239)	(7,564)	13,239
RECONCILIATION OF FUNDS					
Total funds brought forward		52,629	20,605	73,234	59,995
TOTAL FUNDS CARRIED FORWARD		<u>54,304</u>	<u>11,366</u>	<u>65,670</u>	<u>73,234</u>

The notes form part of these financial statements

**BALANCE SHEET
31ST MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
FIXED ASSETS					
Tangible assets	8	653	3,863	4,516	4,673
CURRENT ASSETS					
Debtors	9	2,397	-	2,397	2,100
Cash at bank		53,094	7,503	60,597	68,747
		<u>55,491</u>	<u>7,503</u>	<u>62,994</u>	<u>70,847</u>
CREDITORS					
Amounts falling due within one year	10	(1,840)	-	(1,840)	(2,286)
NET CURRENT ASSETS		<u>53,651</u>	<u>7,503</u>	<u>61,154</u>	<u>68,561</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		54,304	11,366	65,670	73,234
NET ASSETS FUNDS	11	<u>54,304</u>	<u>11,366</u>	<u>65,670</u>	<u>73,234</u>
Unrestricted funds				54,304	52,629
Restricted funds				11,366	20,605
TOTAL FUNDS				<u>65,670</u>	<u>73,234</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 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.

BALANCE SHEET - continued
31ST MARCH 2023

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 and authorised for issue on 12th July 2023 and were signed on its behalf by:

Mrs M A Truelove - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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 cost 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 33% on cost
Equipment	- 33% on cost

Taxation

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

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.

Government grants

Grants are recognised when the entitlement to the grant is confirmed. Revenue based grants are recognised in the period in which the related costs are incurred.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

B@TITUDE LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023****2. DONATIONS AND LEGACIES**

	31/3/23	31/3/22
	£	£
Donations - Individuals	21,087	20,475
Donations - Companies & Charities	48,306	41,651
Gift aid	4,815	4,034
Local Government and Council grants	-	9,313
Job Retention Scheme grants received	-	1,847
Project income	5,336	2,750
Other income	539	2,350
	<u>80,083</u>	<u>82,420</u>

3. OTHER TRADING ACTIVITIES

	31/3/23	31/3/22
	£	£
Shop income	26,442	21,737
The Hive sales	6,539	723
	<u>32,981</u>	<u>22,460</u>

4. NET INCOME/(EXPENDITURE)

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

	31/3/23	31/3/22
	£	£
Depreciation - owned assets	3,322	2,819
Independent Examiner's fee	700	660
Independent Examiner's fee - other services	<u>1,060</u>	<u>390</u>

Ellis Atkins waived 33% of their fees relating to the preparation of the annual accounts and their Independent Examination.

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

B@TITUDE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023**

6. STAFF COSTS

	31/3/23	31/3/22
	£	£
Wages and salaries	60,248	54,870
Other pension costs	604	453
	<u>60,852</u>	<u>55,323</u>

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

	31/3/23	31/3/22
	<u>5</u>	<u>5</u>

The trustees consider that the aggregate employment benefits of the key management personnel to be £43,574 (2022: £39,657)

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	60,314	22,106	82,420
Other trading activities	22,460	-	22,460
Total	<u>82,774</u>	<u>22,106</u>	<u>104,880</u>
EXPENDITURE ON			
Charitable activities			
Community Support	<u>81,477</u>	<u>10,164</u>	<u>91,641</u>
NET INCOME	1,297	11,942	13,239
RECONCILIATION OF FUNDS			
Total funds brought forward	51,332	8,663	59,995
TOTAL FUNDS CARRIED FORWARD	<u>52,629</u>	<u>20,605</u>	<u>73,234</u>

B@TITUDE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023**

8. TANGIBLE FIXED ASSETS

	Cabin £	Fixtures and fittings £	Equipment £	Totals £
COST				
At 1st April 2022	6,995	2,905	13,249	23,149
Additions	-	715	2,450	3,165
At 31st March 2023	<u>6,995</u>	<u>3,620</u>	<u>15,699</u>	<u>26,314</u>
DEPRECIATION				
At 1st April 2022	6,995	1,983	9,498	18,476
Charge for year	-	983	2,339	3,322
At 31st March 2023	<u>6,995</u>	<u>2,966</u>	<u>11,837</u>	<u>21,798</u>
NET BOOK VALUE				
At 31st March 2023	<u>-</u>	<u>654</u>	<u>3,862</u>	<u>4,516</u>
At 31st March 2022	<u>-</u>	<u>922</u>	<u>3,751</u>	<u>4,673</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23 £	31/3/22 £
Other debtors	980	929
Prepayments	<u>1,417</u>	<u>1,171</u>
	<u>2,397</u>	<u>2,100</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23 £	31/3/22 £
Accruals and deferred income	<u>1,840</u>	<u>2,286</u>

B@TITUDE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023**

11. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	48,480	(1,369)	47,111
Designated Fund	4,149	3,044	7,193
	<u>52,629</u>	<u>1,675</u>	<u>54,304</u>
Restricted funds			
Counselling	4,298	(1,788)	2,510
The Hive	10,294	(6,431)	3,863
Other Restricted Funds	-	4,993	4,993
Summer Outings	2,800	(2,800)	-
Kings & Queens	3,213	(3,213)	-
	<u>20,605</u>	<u>(9,239)</u>	<u>11,366</u>
TOTAL FUNDS	<u>73,234</u>	<u>(7,564)</u>	<u>65,670</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	92,942	(94,311)	(1,369)
Designated Fund	5,000	(1,956)	3,044
	<u>97,942</u>	<u>(96,267)</u>	<u>1,675</u>
Restricted funds			
Counselling	5,200	(6,988)	(1,788)
The Hive	3,378	(9,809)	(6,431)
Other Restricted Funds	6,000	(1,007)	4,993
Summer Outings	-	(2,800)	(2,800)
Kings & Queens	544	(3,757)	(3,213)
	<u>15,122</u>	<u>(24,361)</u>	<u>(9,239)</u>
TOTAL FUNDS	<u>113,064</u>	<u>(120,628)</u>	<u>(7,564)</u>

B@TITUDE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	49,933	(1,453)	48,480
Designated Fund	<u>1,399</u>	<u>2,750</u>	<u>4,149</u>
	51,332	1,297	52,629
Restricted funds			
Counselling	8,663	(4,365)	4,298
The Hive	-	10,294	10,294
Summer Outings	-	2,800	2,800
Kings & Queens	<u>-</u>	<u>3,213</u>	<u>3,213</u>
	8,663	11,942	20,605
TOTAL FUNDS	<u>59,995</u>	<u>13,239</u>	<u>73,234</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	80,024	(81,477)	(1,453)
Designated Fund	<u>2,750</u>	<u>-</u>	<u>2,750</u>
	82,774	(81,477)	1,297
Restricted funds			
Counselling	460	(4,825)	(4,365)
The Hive	15,246	(4,952)	10,294
Summer Outings	2,800	-	2,800
Kings & Queens	<u>3,600</u>	<u>(387)</u>	<u>3,213</u>
	22,106	(10,164)	11,942
TOTAL FUNDS	<u>104,880</u>	<u>(91,641)</u>	<u>13,239</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	49,933	(2,822)	47,111
Designated Fund	<u>1,399</u>	<u>5,794</u>	<u>7,193</u>
	51,332	2,972	54,304
Restricted funds			
Counselling	8,663	(6,153)	2,510
The Hive	-	3,863	3,863
Other Restricted Funds	<u>-</u>	<u>4,993</u>	<u>4,993</u>
	8,663	2,703	11,366
TOTAL FUNDS	<u>59,995</u>	<u>5,675</u>	<u>65,670</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	172,966	(175,788)	(2,822)
Designated Fund	<u>7,750</u>	<u>(1,956)</u>	<u>5,794</u>
	180,716	(177,744)	2,972
Restricted funds			
Counselling	5,660	(11,813)	(6,153)
The Hive	18,624	(14,761)	3,863
Other Restricted Funds	6,000	(1,007)	4,993
Summer Outings	2,800	(2,800)	-
Kings & Queens	<u>4,144</u>	<u>(4,144)</u>	<u>-</u>
	37,228	(34,525)	2,703
TOTAL FUNDS	<u>217,944</u>	<u>(212,269)</u>	<u>5,675</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2023.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.