

COMPANY REGISTRATION NUMBER: 04957579
CHARITY REGISTRATION NUMBER: 1124107

**Educational Trust For Health Improvement Through
Cognitive Strategies**

Company Limited by Guarantee

Unaudited Accounts

30 November 2017



Educational Trust For Health Improvement Through Cognitive Strategies

Company Limited by Guarantee

Accounts

Year ended 30 November 2017

	Page
Trustees' annual report (incorporating the director's report)	1
Statement of financial activities (including income and expenditure account)	5
Statement of financial position	6
Notes to the accounts	7

Educational Trust For Health Improvement Through Cognitive Strategies

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 November 2017

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited Accounts of the charity for the year ended 30 November 2017.

Reference and administrative details

Registered charity name	Educational Trust For Health Improvement Through Cognitive Strategies
Charity registration number	1124107
Company registration number	04957579
Principal office and registered office	10 Orange Street Haymarket London WC2H 7DQ

The trustees

Marina, Lady Marks	(Resigned 20 December 2017)
Mr M B Royalton Kisch	(Resigned 20 December 2017)
Professor Rachel Jenkins	(Resigned 20 December 2017)
Dr C S L Millington-Sanders	(Appointed 20 December 2017)
P R Thomas	(Appointed 20 December 2017)

Company secretary	P R Thomas
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Accountants	Shipleys LLP Chartered accountant 10 Orange Street Haymarket London WC2H 7DQ
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Educational Trust For Health Improvement Through Cognitive Strategies

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2017

Structure, governance and management

Educational Trust for Health Improvement Through Cognitive Strategies (ETHICS and E.T.H.I.C.S) was incorporated on 7th November 2003 as a Company Limited by Guarantee and adopted charitable objects. The Company was formally registered with the Charity Commission for England & Wales in May 2008 and is governed by its Memorandum and Articles of Association.

As the Company is currently very small, it is managed by its directors who are also its trustees for the purposes of charity law. The names of the trustees are shown on page 1. The trustees discuss matters informally whenever this is necessary and the board usually meets formally twice a year. The main work at these board meetings is the discussion of the broad strategy and areas of activity for the charity including the consideration of reserves, risk management and performance.

The current trustees have the power to appoint, at any time, any person to be a trustee. All trustees are familiar with the activities of the charity. On appointment, new trustees undergo an internal induction to clarify their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the most recent business and strategic plans and the overall decision making process. External training would be offered where this was deemed necessary.

RISK MANAGEMENT

The trustees are very aware of their responsibility to manage risks within the charity. The trustees perform a review to identify the major risks to which the charity is exposed and have established systems and procedures to mitigate these risks. As the charity is currently very small, these risks are minimal at this time. The trustees have concluded that the current major risk is the lack of available finance facilities. The trustees are working on ensuring the future of the charity.

Objectives and activities

The principal objectives from the date of incorporation have been wholly charitable. The principal activity of the charity has remained the promotion of knowledge, education and training in the principles of mental and physical health and the prevention of mental and physical disorders. The work has been controlled by the former trustees and Dr Maria Vassiliadou, the ex- chief executive, and several books and pamphlets have been published in the name of the Company. It is hoped that these publications can be of benefit to the public and used in teaching establishments throughout the world. In addition, 14 Mental Health Promotion training programmes have been carried out in Athens and London in collaboration with the Institute of Psychiatry University of London and Athens University.

The trustees confirm that they have referred to the guidance contained in the Charity Commission guidance on public benefit when reviewing the charity's aims and objectives. The trustees of the charity give their time freely and receive no remuneration for their services.

Educational Trust For Health Improvement Through Cognitive Strategies

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2017

Achievements and performance

As mentioned above, several books have been published by the charity following several years of research into the area of Mental Health Promotion. This work has been financed entirely by the charity and in collaboration with the University of Athens, the Institute of Psychiatry in London and the EU. In addition, 14 Mental Health Promotion training programmes have been carried out in Athens and London in collaboration with the Institute of Psychiatry University of London and Athens University that were of considerable benefit to the participants.

All books, articles and teaching materials and teaching videos are included on the website and languages have been added. The language addition will continue. They are all publicly available for free.

During 2015, E.T.H.I.C.S organised a think tank of GPs, mental health and other health professionals to draft a proposal for the integration of Mental Health Promotion in primary care in the UK. The think tank was organised in collaboration with the Ionian University of Corfu and Primary Care Journal UK and took place in Corfu in April 2015.

The 2015 think tank paper has been adopted by the Royal College of GPs which is disseminating it to GPs all over the UK. It was also published by the London Journal of Primary care and can be downloaded for free from our website [www. ethicsfoundation.org](http://www.ethicsfoundation.org).

Financial review

The details of the charity's operations during the year to 30th November 2017 are shown in the Statement of Financial Activities (SOFA) attached. As can be seen from that document, the operations have been very few with Marina, Lady Marks providing the funding to enable the charity to continue.

During the year, the charity received donations of £1,766 (2016: £1,766). The charity incurred charitable expenditure of £1,832 (2016: £1,833).

The charity maintains one single general reserve which can be used for any purpose deemed in keeping with the charitable objects of the charity. This is reviewed annually. At present, the trustees do not expect that this will change. At 30 November 2017, unrestricted funds totalled £1,791. The trustees consider this is sufficient for the charity's current operations.

Plans for future periods

On 20 December 2017, the trustees handed over the running of the charity to two new trustees who are medical professionals with experience in mental health. The new trustees are considering the future direction of the charity.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

**Educational Trust For Health Improvement Through Cognitive
Strategies**

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2017

The trustees' annual report was approved on ...30/8/18... and signed on behalf of the board of trustees by:



Dr C S Millington-Sanders
Trustee

Educational Trust For Health Improvement Through Cognitive Strategies

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 November 2017

		2017		2016
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	5	1,766	1,766	1,766
Total income		<u>1,766</u>	<u>1,766</u>	<u>1,766</u>
Expenditure				
Expenditure on charitable activities	6,7	1,832	1,832	1,833
Total expenditure		<u>1,832</u>	<u>1,832</u>	<u>1,833</u>
Net expenditure and net movement in funds		<u>(66)</u>	<u>(66)</u>	<u>(67)</u>
Reconciliation of funds				
Total funds brought forward		1,857	1,857	1,924
Total funds carried forward		<u>1,791</u>	<u>1,791</u>	<u>1,857</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 10 form part of these Accounts.

Educational Trust For Health Improvement Through Cognitive Strategies

Company Limited by Guarantee

Statement of Financial Position

30 November 2017

	Note	2017 £	£	2016 £	£
Current assets					
Cash at bank and in hand		3,557		3,623	
Creditors: amounts falling due within one year	9	(1,766)		(1,766)	
Net current assets			1,791		1,857
Total assets less current liabilities			1,791		1,857
Net assets			1,791		1,857
Funds of the charity					
Unrestricted funds			1,791		1,857
Total charity funds	10		1,791		1,857

For the year ending 30 November 2017 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its Accounts 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 Accounts.

These Accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These Accounts were approved by the board of trustees and authorised for issue on 30/8/18 and are signed on behalf of the board by:



Dr C S Millington-Sanders
Trustee

Company registration number: 04957579

The notes on pages 7 to 10 form part of these Accounts.

Educational Trust For Health Improvement Through Cognitive Strategies

Company Limited by Guarantee

Notes to the Accounts

Year ended 30 November 2017

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 10 Orange Street, Haymarket, London, WC2H 7DQ.

2. Statement of compliance

These Accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 December 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 13.

Disclosure exemptions

The charity has taken advantage of the exemption in "Bulletin 1: Amendments to 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" from the requirement to produce a cash flow statement on the grounds that it is a small charity.

Judgements and key sources of estimation uncertainty

There are no significant areas requiring material judgements, estimates or assumptions.

Income tax

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 these are applied to its charitable objects.

Educational Trust For Health Improvement Through Cognitive Strategies

Company Limited by Guarantee

Notes to the Accounts *(continued)*

Year ended 30 November 2017

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available to use to further any of the purposes of the charity.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured.

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party. All resources are classified under activity headings that aggregate all costs related to the category.

Charitable activities include the costs incurred by the charity in the delivery of its activities for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs represent those costs of strategic management of the charity and of complying with constitutional and statutory requirements.

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

Support costs are those costs which have not been directly allocated to an activity of the charity but which nevertheless support those costs. These costs have been allocated to Charitable Activities on the basis of costs incurred.

Financial instruments

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

Cash at bank

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

Creditors and provisions

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

Educational Trust For Health Improvement Through Cognitive Strategies

Company Limited by Guarantee

Notes to the Accounts *(continued)*

Year ended 30 November 2017

4. Limited by guarantee

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Donations				
Donations	<u>1,766</u>	<u>1,766</u>	<u>1,766</u>	<u>1,766</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Support costs				
Support costs	<u>1,832</u>	<u>1,832</u>	<u>1,833</u>	<u>1,833</u>

7. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2017 £	Total fund 2016 £
Governance costs			
Governance costs	<u>1,832</u>	<u>1,832</u>	<u>1,833</u>

In 2017 and 2016, all expenditure undertaken for charitable activities was incurred through unrestricted funds.

Governance costs include the following:

	Unrestricted funds 2017 £	Unrestricted funds 2016 £
Accountancy fees		
Accountancy fees	1,766	1,766
Sundry expenses		
Sundry expenses	66	66
Loss on disposal of fixed assets		
Loss on disposal of fixed assets	-	1
	<u>1,832</u>	<u>1,833</u>

8. Staff costs, trustee remuneration and expenses

No Salaries or wages have been paid to employees during the year.

The trustees of the charity did not receive any remuneration or reimbursement of out-of-pocket expenses during the year.

Educational Trust For Health Improvement Through Cognitive Strategies

Company Limited by Guarantee

Notes to the Accounts *(continued)*

Year ended 30 November 2017

9. Creditors: amounts falling due within one year

	2017	2016
	£	£
Accruals and deferred income	<u>1,766</u>	<u>1,766</u>

10. Analysis of charitable funds

Unrestricted funds

	At 1 December 2016	Income	Expenditure	At 30 November 2017
	£	£	£	£
General funds	<u>1,857</u>	<u>1,766</u>	<u>(1,832)</u>	<u>1,791</u>

	Balance at 1 December 2015	Income	Expenditure	Balance at 30 November 2016
	£	£	£	£
General funds	<u>(1,924)</u>	<u>(1,766)</u>	<u>1,833</u>	<u>(1,857)</u>

11. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2017	Total Funds 2016
	£	£	£
Current assets	3,557	3,557	3,623
Creditors less than 1 year	<u>(1,766)</u>	<u>(1,766)</u>	<u>(1,766)</u>
Net assets	<u>1,791</u>	<u>1,791</u>	<u>1,857</u>

12. Related parties

The company is under control of its directors who are also its trustees for the purposes of charity law.

No transactions with related parties were undertaken such as are required to be disclosed under FRS102 or the Charities SORP (FRS 102).

13. Transition to FRS 102

These are the first Accounts that comply with FRS 102. The charity transitioned to FRS 102 on 1 December 2015.

No transitional adjustments were required in the retained funds or income or expenditure for the year.