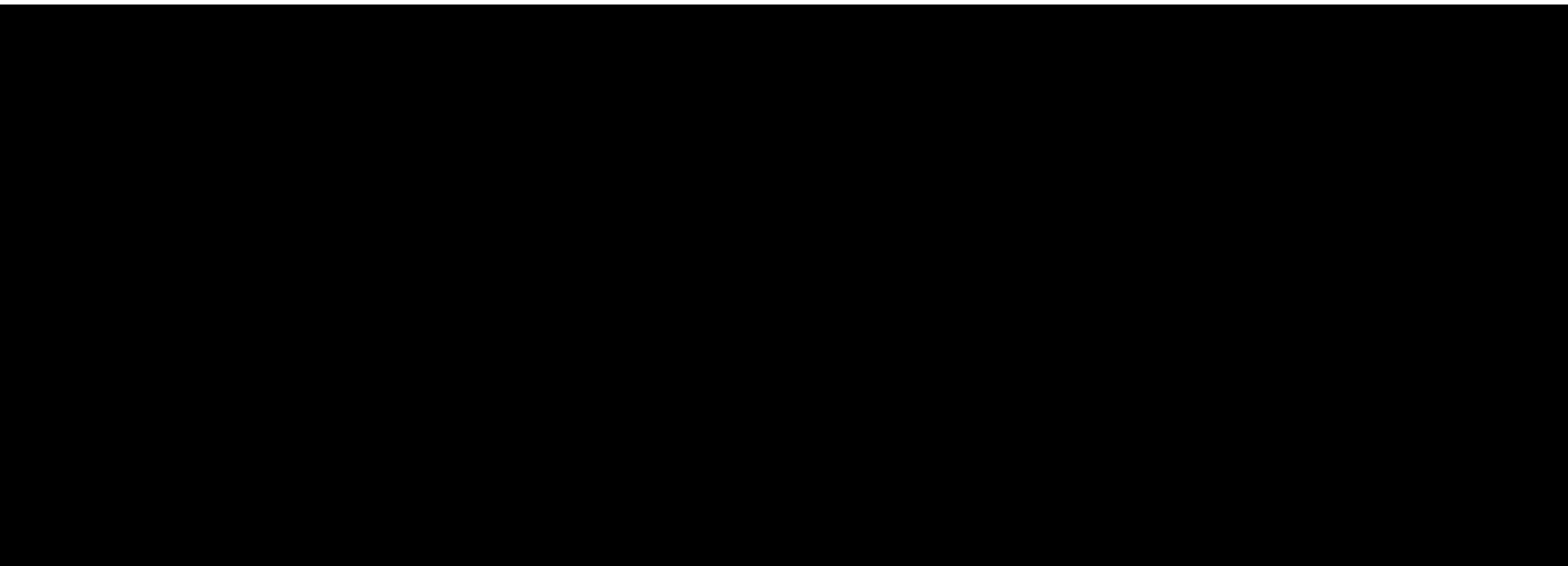
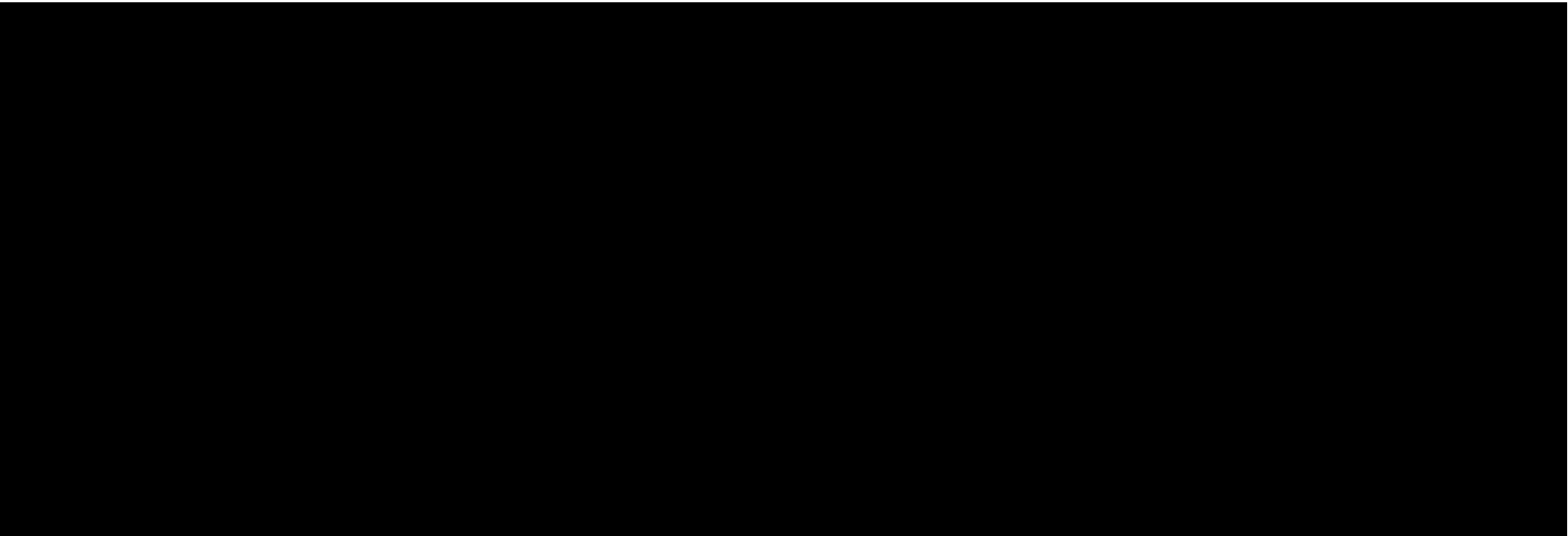




Arun District Council, Civic Centre, Maltravers Rd, Littlehampton, West Sussex, BN17 5LF
www.arun.gov.uk

To register to receive notification of planning applications in your area please go to
<https://www1.arun.gov.uk/planning-application-finder>



Arun District Council, Civic Centre, Maltravers Rd
Littlehampton, West Sussex, BN17 5LF
www.arun.gov.uk

To register to receive notification of planning applications in your area please go to [Planning application finder \(arun.gov.uk\)](http://www1.arun.gov.uk/planning-application-finder).



Our priorities...



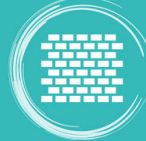
Improving the wellbeing of Arun



Delivering the right homes in the right places



Supporting our environment to support us



Fulfilling Arun's economic potential



Our core foundations




From: J D [redacted]
Sent: 02 October 2026 13:28
To: Hebe Smith <Hebe.Smith@arun.gov.uk>
Cc: JOHN SYKES [redacted] [redacted] [redacted]
Subject: Fwd: 55-57 Sea Lane

CAUTION: This email originated from outside of the organisation. You should take extra care when clicking links or opening attachments - if you are unsure the content is safe contact the IT Helpdesk before clicking or opening.

Dear Hebe,

I was interested to learn that a planning condition pre-existed for the ground floor at 55 -57 Sea Lane. I now write to consolidate information on behalf of local residents with an interest or concerns about the proposed restaurant.

Considerable evidence has been produced by the applicant to show non compliance over an extended period of time but there are many holes in their timeline. I hope that you will find the information in the attachment useful in making your decision to grant an LDC or not. If I can be of any assistance, or clarification on the information provided, please feel free to call me.

I would appreciate knowing your decision.

I am still hopeful that notwithstanding the outcome of this LDC, you will require the restaurant which is really a takeaway to submit a Planning Application.

Kind regards,

Jane

Draft Submission in respect of 55-57 Sea Lane LDC

According to the Introduction and Basis of Application, the applicant asserts that “The evidence submitted with this application demonstrates that ***Arun Office Services Ltd Occupied the ground floor premises at 55-57 Sea Lane.***”

1. The Statement by Mr Scott(5.0) does not provide a copy of the lease or any other documentation/correspondence which he asserts AOS took on 6 April 2006 but relies on his written statement. Additionally, Mr Scott who is noted at the Land Registry as the current owner of the premises at 55-57 on 1st October 2026, rather than Mr He. It seems strange because in his statement in support of the LDC he claims it was sold on 31 March 2025. Further the application to change use in 2025 for the upper floors stated that he was the owner in August 2025 and the Extraction fan application claimed Mr He was the owner in June 2026. All of these facts cannot be correct.

Evidence is not substantiated.

2. The Historic rent invoice(5a) dated 17 December 2008 is addressed to Mrs Barton at AOS, 57, Sea Lane. It does not specify the property being rented. If indeed it is for number 57, this would appear to be the second floor of the property, with 55 being the ground floor. This is clear from the address of “Cock and Bull” which until recently occupied 51 Sea Lane: the ground floor property next door to 55-57. **Evidence is not substantiated.**

3. Both the June 2009 and June 2012 Google images show Arun Office Services at 59-61 Sea Lane (third shopfront from the left), not 55-57. No evidence has been provided in respect of Arun Property Management(shown at 55-57) regarding their operations/whether they were sole occupants and the precise nature of activities actually undertaken on the ground floor. **Evidence is not substantiated.**

4. In June 2014, the Google image shows Arun Property Management signage at 55-57. It does not evidence occupation by Arun Office Services. No evidence at all has been provided regarding Arun Property Management and there is no record of them at Companies House at this address. **Evidence is not substantiated.**

5. A statement (which is not referenced in the table), by Mr Saluja, the operator of the Convenience Store next door is unreliable. To a casual observer/neighbour, an accountancy practice looks no different to any other office use – computers, phones, files etc. His assertion carries no more weight than the sign above the door unless some other business relationship existed that was not mentioned. **Evidence is not substantiated.**

On this basis the 10 year period cannot be claimed as 2006 to 2016.

Additional information

6. If the applicant wishes to claim a later period, no evidence has been provided to show continuous use during the period July 2014 to July 2024. A sign above the door does not prove occupancy during Covid 2020-2022, for example.

7. A Chartered Accountant, Mike Ashworth worked from the premises at 55-57 Sea Lane. No evidence has been provided that accounting practices were not carried out on the ground floor. **Evidence attached –**
- A) VAT Search
 - B) Companies House Document Ashbrook 2012(Page 2 Accountant 59-61 Sea Lane)
 - C) Companies House Document Ashbrook 2013(Page 2 Accountant 55-57 Sea Lane)
8. AOS was responsible for running Company Accounts including full bookkeeping, accounting for and recording all income and expenditure and a bookkeeper was employed using Sage accounting software. There is no evidence that this work was not carried out on the ground floor. **Evidence - Excel Spreadsheet showing that AOS provided full accounting of income and expenditure for Cudlow Gardens Residents' Association. It includes a payment to Mike Ashbrook under the heading accounts.**

2 October 2026

Date / Period	Evidence	What the evidence demonstrates	Document reference
12 December 1988	Planning permission R/321/88	Planning permission granted for change of use from retail to professional offices. Condition 2 restricted the premises specifically to use as an accountancy practice "and for no other purpose".	Section 3.0
6 April 2006	Former freeholder statement – Michael J Scott	Confirms that Arun Office Services Ltd took a lease of the premises on 6 April 2006. The statement records continuous occupation until 17 August 2025 and describes the business as property management, administration and secretarial services rather than an accountancy practice.	Section 5.0
6 April 2006 onwards	Historic leaseholder statement – Tracey Down	Confirms, to the best of the witness's knowledge, that Arun Office Services Ltd first occupied the premises in April 2006 and remained until August 2025. Records the use as property management, administration and secretarial services and confirms that the company was not an accountancy practice.	Section 6.0
17 September 2008	Historic rent invoice	Contemporaneous documentary evidence addressed to Mrs P. Barton / AOS Ltd at 57 Sea Lane, supporting occupation of the premises during 2008.	Evidence 5A
2009	Google Street View imagery	Arun Office Services Ltd signage visible across 55–57 and 59–61 Sea Lane, providing independent visual evidence of the company's presence at the premises.	Section 8.0
2012	Google Street View imagery	Arun Office Services Ltd signage remains visible across 55–57 and 59–61 Sea Lane, supporting continuity of occupation.	Section 8.0
27 February 2013	Arun District Council Business Rates records	Arun Office Services Limited recorded as the liable party for 55–57 Sea Lane from this date. Council records describe the property as an "Office" and record it as occupied for the whole period of AOS's liability.	Section 9.0 / Evidence 9A
4 March 2013	Companies House AD01	Records the registered office of Arun Office Services Ltd as having changed to 55–57 Sea Lane, providing contemporaneous documentary evidence of the company's association with the premises.	Evidence 6A
2014	Companies House Annual Return	Records the registered office of Arun Office Services Ltd as 55–57 Sea Lane, supporting continued association with the premises.	Evidence 6B
2014	Google Street View imagery	Arun Office Services Ltd signage visible at 55–57 Sea Lane following the separate occupation of 59–61 Sea Lane by the adjoining convenience store, supporting continued occupation specifically at 55–57.	Section 8.0
2015	Google Street View imagery	Arun Office Services Ltd / Arun Property Management signage visible at 55–57 Sea Lane, providing visual evidence of both continued occupation and the nature of the business activity.	Section 8.0
6 April 2016	Completion of ten-year period	On the evidence submitted, ten years had elapsed since commencement of the nonaccountancy office use on 6 April 2006. This is the key date by which the relevant ten-year period had been completed, assuming continuous use as evidenced.	Section 2.0
2018	Google Street View imagery	Arun Office Services Ltd / Arun Property Management signage remains visible at 55–57 Sea Lane, supporting continuity of occupation and the nature of the use.	Section 8.0
2020	Google Street View imagery	Arun Office Services Ltd / Arun Property Management signage remains visible at 55–57 Sea Lane, supporting continued occupation and use.	Section 8.0
2022	Google Street View imagery	Arun Office Services Ltd / Arun Property Management signage remains visible at 55–57 Sea Lane, supporting continued occupation and use.	Section 8.0
2024	Companies House Confirmation Statement / financial statements	Records 55–57 Sea Lane as the registered office of Arun Office Services Ltd in 2024, supporting continued association with the premises.	Evidence 6C
2024	Google Street View imagery	Arun Office Services Ltd / Arun Property Management signage remains visible at the ground floor premises at 55–57 Sea Lane.	Section 8.0
17 August 2025	Former freeholder and occupier statements	Evidence records the end of Arun Office Services Ltd's occupation in August 2025, following a period of occupation beginning in April 2006.	Sections 5.0 and 6.0
20 August 2025	Arun District Council Business Rates records	End of the period for which Arun Office Services Limited is recorded by the Council as the liable party. The premises are recorded as occupied throughout the period from 27 February 2013 to 20 August 2025.	Section 9.0 / Evidence 9A

Who?

Michael Keith Ashbrook | M K Ashbrook

Where?

ZIP City Street



All Information about:

Business Name	Michael Keith Ashbrook
Trade Name	M K Ashbrook Chartered Accountant
Address	Rustington West Sussex
VAT ID	GB 587
VAT ID Status	inactive (checked just now)
VAT Registration Date ⓘ	13 March 2018
End of VAT Registration ⓘ	25 August 2019
Previous Names	Michael Keith Ashbrook M K Ashbrook Chartered Accountant
KYC Check ⓘ	KYC / PEP / AML request
Popularity	ⓘ

This data is incorrect?

Sources: VAT information: [HMRC \(gov.uk/check-uk-vat-number\)](https://gov.uk/check-uk-vat-number)

JUSTDIFFERENT

learning about disability and difference

ACCOUNTS AND REPORTS

for the year ended 31 MARCH 2012

FRIDAY



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A28

13/07/2012

#309

COMPANIES HOUSE

Company number 06533949
Charity number 1125004

INFORMATION

Trustees

A P M Hewson
A Heath
H C Vivian

Company Secretary

A P M Hewson

Bankers

National Westminster Bank plc
5 East Street
Chichester
West Sussex
PO19 1HH

Accountants

M K Ashbrook ACA
59 - 61 Sea Lane
Rustington
West Sussex
BN16 2RQ

Solicitors

Wilsons Solicitors LLP
Steynings House
Summerlock Approach
Salisbury
Wiltshire
SP2 7RJ

Registered Office

The Old Workshop
Mill Lane
Walberton
Arundel
West Sussex
BN18 0QE

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TRUSTEES' ANNUAL REPORT

for the year ended 31 MARCH 2012

The trustees, who are also directors, of the company present their annual report on the affairs of the charity together with the accounts and independent examiners report for the year ended 31 March 2012.

Objects of the charity

The object of the charity is to promote equality and diversity for the public benefit and in particular but not exclusively to advance the education of the public in the subject of disability awareness and to promote for the public benefit the equality, diversity, independence and health of people with disabilities

The organisation is a charitable company limited by guarantee, incorporated on 13 March 2008 and registered as a charity on 16 July 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

It is a company registered in England and Wales with the registered number 06533949

The charity is registered with the Charity Commission with the registered number 1125004

Organisation

The charity is controlled by the trustees, who are also directors for the purposes of company law

The trustees who served during the year are

A P M Hewson

A Heath

H C Vivian

The trustees may at any time co-opt any individual who is qualified to be appointed as a trustee to fill any vacancy in their number or as an additional trustee, but a co-opted trustee holds office only until the next AGM. The trustees when complete must consist of at least three individuals, all of whom must be members.

TRUSTEES ANNUAL REPORT

for the year ended 31 MARCH 2012

Trustees' report

Just Different has had another successful year. The trustees are encouraged by the continuing progress.

We have also maintained our delivery of workshops. In the year to 31 March 2012 we delivered 1,253 workshops to 36,900 children. This represents a small increase over the previous year.

We passed a significant milestone in March 2012 when we celebrated the 100,000th child attending one of our workshops.

Our financial position continues to improve. In accordance with the Trustees' Report made last year we have achieved a modest surplus of income over expenditure.

Our focus throughout the year has been on continuing to carefully manage our operational model to ensure a high quality of workshops, improving effectiveness and efficiency whilst reducing costs.

Our income in the year increased from £156,531 to £191,985. We have been able to achieve this by a careful focus on voluntary income and ensuring an improved contribution from schools towards the cost of our workshops.

Income generation remains a very real and continuing challenge. In October 2011 we started investing in other forms of fundraising which we believe will start to create a wider income base over the next financial year. We continue to look at every opportunity to diversify our sources of funding. Whenever possible, we are working hard with schools to identify opportunities where our work with schools can help towards our fundraising.

Expenditure was tightly controlled throughout the year and we have been able to ensure that over 80% of our income has been directed towards our charitable activity.

We expended 18% of our income in generating funds. We continue to be vigilant to ensure that the maximum level of income reaches our charitable activity.

TRUSTEES' ANNUAL REPORT
for the year ended 31 MARCH 2012

Thank you in particular to those supporters that have given over £5,000 in the past financial year

Constance Green Foundation, The Childwick Trust, Ernest Kleinwort Charitable Trust, The Garfield Weston Foundation, The Sylvia Adams Charitable Trust, the Hobson Charity Ltd and the Crispa Charitable Trust

We also want to acknowledge valuable contributions from the Sussex Community Foundation, The Boshier Hinton Foundation and other funders who have made a valuable contribution to our work, many of whom prefer to remain anonymous

Over the course of the next year we will continue to build a sound financial base. Our financial plan ensures that we will continue to build a surplus, sufficient to establish an adequate level of reserves. This will provide a stable platform from which our work can be further developed

We know our work is being received well by the schools and children we serve. Demand constantly outstrips supply. We also provide richly rewarding work opportunities to disabled people who would otherwise find it very difficult to locate work in the current economic environment.

Part of our detailed planning in the next year is to complete the work we started this year on scalability planning. This will allow us to meet demand more easily. We are however clear that any plans to expand into additional geographical areas can only take place when we have established adequate reserves.

Trustees are committed to ensuring the highest standards of probity and integrity in the management of the charity.

TRUSTEES' ANNUAL REPORT
for the year ended 31 MARCH 2012

Trustees' responsibilities

The trustees (who are also directors of Just Different for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations

Company law requires the trustees to prepare financial statements for each financial year

Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for the year. 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,
- Make judgements and accounting 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,
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

TRUSTEES' ANNUAL REPORT
for the year ended 31 MARCH 2012

Small company exemptions

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime in Part 15 of the Companies Act 2006.

On behalf of the Trustees



A P M Hewson
Trustee

23rd May 2012

Registered Office
The Old Workshop
Mill Lane
Walberton
Arundel
West Sussex
BN18 0QE

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF JUSTDIFFERENT

I report on the accounts of Just Different for the year ended 31 March 2012, which are set out on pages 10 to 15

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below

Independent examiner's statement

In connection with my examination, no matter has come to my attention

(1) which gives me reasonable cause to believe that in any material respect the requirements

(a) to keep accounting records in accordance with section 130 of the Charities Act, and

**REPORT OF THE INDEPENDENT EXAMINER
TO THE TRUSTEES OF JUSTDIFFERENT**

(b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of Charities Act and with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charities

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



Michael K Ashbrook
Chartered Accountant

23 May 2012

59 - 61 Sea Lane
Rustington
West Sussex
BN16 2RQ

STATEMENT OF FINANCIAL ACTIVITIES

(incorporating an Income and Expenditure Account)
for the year ended 31 MARCH 2012

	Notes	Unrestricted Funds 2012 £	Restricted Funds 2012 £	Total 2012 £	Total 2011 £
Incoming resources					
<i>Incoming resources from generated funds</i>					
Voluntary income					
Donations		131,182	-	131,182	115,200
Fundraising		18,447	-	18,447	20,315
Volunteers services in kind	2	23,875	-	23,875	5,500
<i>Incoming resources from charitable activities</i>					
Fees received for presentations		18,481	-	18,481	15,516
Total incoming resources		191,985	-	191,985	156,531
Resources expended					
Costs of generating funds		34,487	-	34,487	28,648
Charitable activities	2	154,700	-	154,700	149,893
Governance costs		1,200	-	1,200	1,200
Total resources expended		190,387	-	190,387	179,741
Net incoming resources for the year	3	1,598	-	1,598	(23,210)
Fund balances as at 1 April 2011		(330,474)	-	(330,474)	(307,264)
Fund balances as at 31 March 2012	10	(£ 328,876)	-	(£ 328,876)	(£ 330,474)

There were no recognised gains or losses other than the result for the year as shown above

BALANCE SHEET

as at 31 March 2012

Company number 06533949

	Notes	2012 £	2011 £
Current assets			
Debtors	6	5,779	2,039
Cash at bank and in hand		5,598	15,232
		<u>11,377</u>	<u>17,271</u>
Creditors (amounts falling due within one year)	7	(43,360)	(50,852)
Net current liabilities		<u>(31,983)</u>	<u>(33,581)</u>
Creditors (amounts falling due after more than one year)	8	(296,893)	(296,893)
Net liabilities		<u>(£ 328,876)</u>	<u>(£ 330,474)</u>
Capital and Reserves	10		
Unrestricted funds - general		(328,876)	(330,474)
Restricted funds		-	-
		<u>(£ 328,876)</u>	<u>(£ 330,474)</u>

For the financial year ended 31 March 2012 the company was entitled to exemption from audit under section 477 Companies Act 2006, and no members have deposited a notice under section 476 requiring an audit

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006, and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime in Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

These accounts were approved by the trustees on 23rd May 2012 and signed on their behalf by



A Heath
Trustee

NOTES TO THE ACCOUNTS

for the year ended 31 MARCH 2012

1. Accounting policies

(a) Basis of accounting

These accounts have been prepared under the historical cost convention and in accordance with Statement of Recommended Practice (SORP) Accounting and Reporting by Charities, issued in 2005, applicable law and the Financial Standard for Smaller Entities (effective April 2008) ('the FRSSE')

The accounts have also been prepared on a going concern basis, which is dependent on continuing financial support from the Toby Hewson Discretionary Trust. The trustees of that trust have confirmed that they intend to continue to provide financial support to Just Different for the foreseeable future.

(b) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the charity for particular purposes.

(c) Deferred income

In accordance with the SORP, income received in advance and specified by the donor as relating to purposes relating to future accounting periods are deferred on an accruals basis to the period to which they relate.

(d) Incoming resources

Incoming resources are accounted for on a receivable basis when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

(e) Resources expended

All expenditure is accounted for on an accruals basis and is recognised when a liability is incurred. Costs are classified under headings which aggregate all costs related to that category, including staff costs.

Costs of generating funds are those costs related to seeking and administering voluntary donations and fundraising activities.

Charitable expenditure comprises those costs incurred in the delivery of the charity's activities.

Governance costs relate to the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central office functions such as management and administration, budgeting and accounting, and information technology. Support costs have been allocated to the costs of charitable activities and the costs of generating funds based on estimated time spent by staff and presenters. Comparative figures for the year ended 31 March 2011 have been restated on the same basis.

Resources expended include attributable VAT which cannot be recovered.

NOTES TO THE ACCOUNTS
for the year ended 31 MARCH 2012

2. Volunteers services in kind

Income from volunteers services in kind represents the notional cost of time given by volunteer presenters during the year. Comparative figures for the year ended 31 March 2011 have been restated to include services in kind, which had not previously been recognised in the annual accounts.

The notional income is matched by an equal amount of notional expenditure, which is included within the resources expended on charitable activities.

3. Net incoming resources for the year

	2012 £	2011 £
This is stated after charging		
Independent examiner's fee	1,200	1,200

4. Trustees remuneration and benefits

The trustees do not receive remuneration for their services to the company (2011 - nil)
They did not claim reimbursement for any travel or other expenses during the year (2011 - nil)

5. Staff costs

	2012 £	2011 £
Employee costs during the year amounted to		
Wages and salaries	41,451	64,125
Social security costs	2,583	4,425
	<u>£ 44,034</u>	<u>£ 68,550</u>

The average number of full time equivalent persons employed by the company during the year was

Presenters	-	2
Fundraising and administration	2	2
	<u>2</u>	<u>4</u>

Presenters were not employees of the company during the year

No employee earned more than £60,000 per annum

NOTES TO THE ACCOUNTS
for the year ended 31 MARCH 2012

6. Debtors

	2012	2011
	£	£
Trade debtors	4,290	-
Other debtors and prepayments	1,489	2,039
	<u>£ 5,779</u>	<u>£ 2,039</u>

7. Creditors (amounts falling due within one year)

	2012	2011
	£	£
Trade creditors	21,720	17,712
Taxation and social security	11,766	20,293
Other creditors	8,314	4,420
Accruals	1,560	8,427
	<u>£ 43,360</u>	<u>£ 50,852</u>

8. Creditors (amounts falling due after more than one year)

	2012	2011
	£	£
Other creditors	<u>296,893</u>	<u>296,893</u>

9. Status of company

The company is limited by guarantee, and so has no issued share capital

In the event of the company being wound up, all the members of the company, and those that were members within the last twelve months, have promised to contribute a sum not exceeding £1 each as may be demanded of them towards the payment of debts and liabilities of the company

NOTES TO THE ACCOUNTS
for the year ended 31 MARCH 2012

10. Funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Balance at 1 April 2011	(330,474)	-	(330,474)
Incoming resources	191,985	-	191,985
Resources expended	(190,387)	-	(190,387)
Balance at 31 March 2012	<u>(£ 328,876)</u>	<u>-</u>	<u>(£ 328,876)</u>

11. Control

The ultimate controlling party of the company are the trustees, A P M Hewson, A Heath and H C Vivian

12. Related party transactions

Creditors falling due after more than one year represent an interest-free loan from the Toby Hewson Discretionary Trust, of which A P M Hewson and H C Vivian are trustees, of £296,893 (2011 - £296,893)

JUSTDIFFERENT

learning about disability and difference

ACCOUNTS AND REPORTS

for the year ended 31 MARCH 2013

Company number: 06533949

Charity number: 1125004



A26

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31/12/2013

#233

COMPANIES HOUSE

INFORMATION

Trustees

A P M Hewson

A Heath

Company Secretary

A P M Hewson

Registered Office

The Old Workshop

Mill Lane

Walberton

Arundel

West Sussex

BN18 0QE

Bankers

National Westminster Bank plc

5 East Street

Chichester

West Sussex

PO19 1HH

Accountants

M K Ashbrook ACA

55 - 57 Sea Lane

Rustington

West Sussex

BN16 2RQ

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INFORMATION

The trustees, who are also directors, of the company present their annual report on the affairs of the charity together with the accounts and independent examiner's report for the year ended 31 March 2013

Objects of the charity

The object of the charity is to promote equality and diversity for the public benefit and in particular but not exclusively to advance the education of the public in the subject of disability awareness and to promote for the public benefit the equality, diversity, independence and health of people with disabilities

The organisation is a charitable company limited by guarantee, incorporated on 13 March 2008 and registered as a charity on 16 July 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

It is a company registered in England and Wales with the registered number 06533949.

The charity is registered with the Charity Commission with the registered number 1125004.

Organisation

The charity is controlled by the trustees, who are also directors for the purposes of company law.

The trustees who served during the year are

A P M Hewson

A Heath

H C Vivian resigned 27 January 2013

The trustees may at any time co-opt any individual who is qualified to be appointed as a trustee to fill any vacancy in their number or as an additional trustee, but a co-opted trustee holds office only until the next AGM. The trustees when complete must consist of at least three individuals, all of whom must be members.

TRUSTEES' ANNUAL REPORT

for the year ended 31 MARCH 2013

Trustees' report

Introduction

JustDifferent has now completed five years as a registered charity. It is a significant time in our development.

As a new charity in 2008 we became an early victim of the worst economic recession for 60 years.

The demands made on us in our early days to put our money where our mouth was - were enough to stretch even the most hardened of Trustee Boards! But we held our nerve, invested and above all believed in our vision.

After 5 years, with increasing belief, support and confidence we have now delivered 4318 workshops to 131,526 children.

It is by any standards an outstanding result from just the embryo of an idea of our founder in 2006.

Our work continues to receive much praise from the many schools, academies, colleges and increasingly universities we visit.

Hundreds of children send us quite amazing letters and cards.

Often they get their Mum or Dad to text. They tell us how we have completely changed their view of people who are different in our society.

We continue to provide rich and rewarding work and volunteering opportunities to many disabled people who would otherwise find it extremely difficult to obtain and experience work.

One of our projects this year was to review all our Workshop evaluation records. Since we started we have received over 1200 Workshop evaluations. Each one of these evaluations, normally completed by the class teacher, tells its own story of how we have really changed the way in which both the adults and children view people with a disability, people who look different. These evaluations will form part of more formal external evaluation work we hope to commission over the next year.

And there is still much to do!

TRUSTEES' ANNUAL REPORT

for the year ended 31 MARCH 2013

Financial Reporting and Funding

In the last financial year we continued to focus our efforts on consolidating and improving our financial position whilst ensuring the continuing delivery of high quality workshops

We are delighted to report significant progress in a number of key areas

- ❖ We have continued to maintain tight control over expenditure. This was a significant challenge particularly during the build-up to the Olympics and Paralympics. Three of our eight Workshop Presenters and Coordinators were involved in preparations for the games which required us to juggle extensively our booking planning and schedules
- ❖ Our income increased from £179,610 to £219,340 – a rise of 22%. This result occurred because of planning we undertook in July 2011. We continue to maintain a sharp focus on income generation and diversification. We have further work to do on improving the contribution we obtain from schools, academies and colleges
- ❖ We managed to direct 76.4% of our overall income towards our charitable activity. We expended 19% of our income in generating funds
- ❖ We achieved a financial surplus of income over expenditure of £8,561 in the period under review
This was a further and significant improvement over the previous year. We expect to establish current net assets this year. We remain on target to establish our first reserves in the current financial year

We want to particularly acknowledge funders who have given us over £5,000 - AD Charitable Trust, Blagrove Charitable Trust, Ernest Kleinwort Charitable Trust, Freemasons' Grand Charity, Garfield Weston Foundation, The London Stock Exchange Group Foundation, Sobell Foundation, The Childwick Trust, The City Bridge Trust and The Sylvia Adams Charitable Trust.

TRUSTEES' ANNUAL REPORT

for the year ended 31 MARCH 2013

We also want to acknowledge valuable contributions from many other funders, many of whom would prefer to remain anonymous

We have completed a detailed review of the terms of the long term loan made by The Toby Hewson Discretionary Trust. The loan was made originally because of the extraordinary fiscal conditions that prevailed from 2 months after JustDifferent's public launch in June 2008.

The term of the loan will be twenty years. Subject to JustDifferent continuing to achieve the financial progress it has done in the past 3 years instalments will commence 1st April 2016. Repayment of the loan will only be made from earned income. No interest has been charged to date for the loan. The terms of the loan are to be reviewed every 3 years.

Trustees

We want to express our sincere thanks to Hugh Vivian who supported JustDifferent from its launch in 2008.

Consistent with the development of our Strategy and Business plan for the period April 2013 to March 2016, the Board is pleased to announce that it is currently taking steps to recruit two additional Trustees.

Our new Trustees will bring us wide experience and significant skills which will contribute to the plans we are now developing to take JustDifferent into the next stage of its development.

TRUSTEES' ANNUAL REPORT

for the year ended 31 MARCH 2013

Our plans for the future

We have invested a great deal of time and energy in preparation of our three year Strategy and Business Plan for the period April 2013 to March 2016. We now aim to do much more.

The key aims we are now addressing in our plans are:

- ❖ Improving the breadth, content and availability of our Workshops in schools, academies, colleges and universities
- ❖ Continuing to sharpen our focus on building and diversifying our funding sources. Establishing a level of operating reserves by April 2014
- ❖ Responding in a positive and dynamic way to challenges from changes to the national curriculum
- ❖ Addressing specific challenges and opportunities that arise from the Special Educational Needs Bill currently making its way through the parliamentary process
- ❖ Measuring the impact of our work
- ❖ Scaling up our capacity: we aim to reach out to 70,000 children and young people a year from April 2015
- ❖ Ensuring a greater contribution to our work through imaginative and dynamic income generating initiatives with universities, academies, schools and colleges

We shall report next year on the progress we have made with each of these aims. Taken together they represent an inspirational ambition to build on the work we started only 5 years ago.

TRUSTEES' ANNUAL REPORT

for the year ended 31 MARCH 2013

Trustees' responsibilities

The trustees (who are also directors of JustDifferent for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations

Company law requires the trustees to prepare financial statements for each financial year

Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for the year. 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,
- ❖ Make judgments and accounting 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,
- ❖ Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

TRUSTEES' ANNUAL REPORT

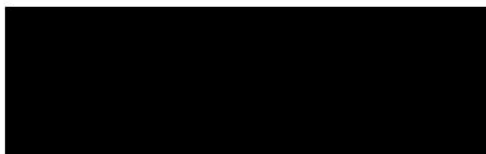
for the year ended 31 MARCH 2013

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company exemptions

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime in Part 15 of the Companies Act 2006.

On behalf of the Trustees



A P M Hewson
Trustee

1 July 2013

Registered Office
The Old Workshop
Mill Lane
Walberton
Arundel
West Sussex
BN18 0QE

REPORT OF THE INDEPENDENT EXAMINER

TO THE TRUSTEES OF JUSTDIFFERENT

I report on the accounts of Just Different for the year ended 31 March 2013, which are set out on pages 12 to 17

Respective responsibilities of trustees and examiner

The trustees (who are also directors of JustDifferent for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- (a) to keep accounting records in accordance with section 130 of the Charities Act, and

REPORT OF THE INDEPENDENT EXAMINER

TO THE TRUSTEES OF JUSTDIFFERENT

- (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of Charities Act and with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charities have not been met, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



Michael K Ashbrook
Chartered Accountant

1 July 2013

55 - 57 Sea Lane
Rustington
West Sussex
BN16 2RQ

STATEMENT OF FINANCIAL ACTIVITIES

(incorporating an Income and Expenditure Account)

For the year ended 31 MARCH 2013

	Notes	Unrestricted Funds 2013 £	Restricted Funds 2013 £	Total 2013 £	Total 2012 £
Incoming resources					
<i>Incoming resources from generated funds</i>					
Voluntary income					
Donations		101,510	76,080	177,590	131,182
Fundraising		11,885	-	11,885	18,447
Volunteers' services in kind	2	11,200	-	11,200	11,500
<i>Incoming resources from charitable activities</i>					
Fees received for presentations		18,665	-	18,665	18,481
Total incoming resources		143,260	76,080	219,340	179,610
Resources expended					
Costs of generating funds					
Charitable activities	2	93,494	74,080	167,574	142,325
Governance costs		1,200	-	1,200	1,200
Total resources expended		136,699	74,080	210,779	178,012
Net incoming resources for the year	3	6,561	2,000	8,561	1,598
Fund balances as at 1 April 2012		(328,876)	-	(328,876)	(330,474)
Fund balances as at 31 March 2013	10	(£ 322,315)	£ 2,000	(£ 320,315)	(£ 328,876)

There were no recognised gains or losses other than the result for the year as shown above

BALANCE SHEET

as at 31 MARCH 2013

Company number 06533949

	Notes	2013 £	2012 £
Current assets			
Stocks		5,170	-
Debtors	6	6,830	5,779
Cash at bank and in hand		9,834	5,598
		<u>21,834</u>	<u>11,377</u>
Creditors (amounts falling due within one year)	7	(45,256)	(43,360)
		<u>(23,422)</u>	<u>(31,983)</u>
Net current liabilities			
Creditors (amounts falling due after more than one year)	8	(296,893)	(296,893)
		<u>(£ 320,315)</u>	<u>(£ 328,876)</u>
Net liabilities			
Capital and Reserves	10		
Unrestricted funds - general		(322,315)	(328,876)
Restricted funds		2,000	-
		<u>(£ 320,315)</u>	<u>(£ 328,876)</u>

For the financial year ended 31 March 2013 the company was entitled to exemption from audit under section 477 Companies Act 2006, and no members have deposited a notice under section 476 requiring an audit

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006, and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime in Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

These accounts were approved by the trustees on 1 July 2013 and signed on their behalf by


A Heath
Trustee

NOTES TO THE ACCOUNTS

for the year ended 31 MARCH 2013

1. Accounting policies

(a) Basis of accounting

These accounts have been prepared under the historical cost convention and in accordance with Statement of Recommended Practice (SORP) Accounting and Reporting by Charities, issued in 2005, applicable law and the Financial Standard for Smaller Entities (effective April 2008) ('the FRSSE')

The accounts have also been prepared on a going concern basis, which is dependent on continuing financial support from the Toby Hewson Discretionary Trust. The trustees of that trust have confirmed that they intend to continue to provide financial support to JustDifferent for the foreseeable future.

(b) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the charity for particular purposes.

(c) Deferred income

In accordance with the SORP, income received in advance and specified by the donor as relating to purposes relating to future accounting periods are deferred on an accruals basis to the period to which they relate.

(d) Incoming resources

Incoming resources are accounted for on a receivable basis when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

(e) Resources expended

All expenditure is accounted for on an accruals basis and is recognised when a liability is incurred. Costs are classified under headings which aggregate all costs related to that category, including staff costs.

Costs of generating funds are those costs related to seeking and administering voluntary donations and fundraising activities.

Charitable expenditure comprises those costs incurred in the delivery of the charity's activities.

Governance costs relate to the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central office functions such as management and administration, budgeting and accounting, and information technology. Support costs have been allocated to the costs of charitable activities and the costs of generating funds based on estimated time spent by staff and presenters.

Resources expended include attributable VAT which cannot be recovered.

NOTES TO THE ACCOUNTS

for the year ended 31 MARCH 2013

2. Volunteers' services in kind

Income from volunteers' services in kind represents the notional cost of time given by volunteer presenters during the year

The notional income is matched by an equal amount of notional expenditure, which is included within the resources expended on charitable activities

Comparative figures for the year ended 31 March 2012 have been restated at £11,500, as they had previously been miscalculated for that year

3. Net incoming resources for the year

	2013 £	2012 £
This is stated after charging		
Independent examiner's fee	1,200	1,200

4. Trustees' remuneration and benefits

The trustees do not receive remuneration for their services to the company (2012 - nil)

They did not claim reimbursement for any travel or other expenses during the year (2012 - nil)

5. Staff costs

	2013 £	2012 £
Employee costs during the year amounted to		
Wages and salaries	56,426	41,451
Social security costs	3,068	2,583
	£ 59,494	£ 44,034

The average number of full time equivalent persons employed by the company during the year was

Charitable activities	1	-
Fundraising and administration	2	2
	3	2

Presenters were not employees of the company during the year

No employee earned more than £60,000 per annum

NOTES TO THE ACCOUNTS

for the year ended 31 MARCH 2013

6. Debtors

	2013	2012
	£	£
Trade debtors	660	4,290
Other debtors and prepayments	6,170	1,489
	-----	-----
	£ 6,830	£ 5,779
	-----	-----

7. Creditors (amounts falling due within one year)

	2013	2012
	£	£
Trade creditors	20,391	21,720
Taxation and social security	20,831	11,766
Other creditors	1,874	8,314
Accruals	2,160	1,560
	-----	-----
	£ 45,256	£ 43,360
	-----	-----

8. Creditors (amounts falling due after more than one year)

	2013	2012
	£	£
Other creditors	296,893	296,893
	-----	-----

The above amount is an interest-free loan from the Toby Hewson Discretionary Trust (see note 12)

Subject to JustDifferent continuing to achieve the financial progress it has made in the past 3 years, loan repayments will commence in April 2016, for a period of 20 years. Repayment of the loan will only be made out of earned income. No interest has been charged to date for the loan. The terms of the loan will be reviewed every 3 years.

9. Status of company

The company is limited by guarantee, and so has no issued share capital.

In the event of the company being wound up, all the members of the company, and those that were members within the last twelve months, have promised to contribute a sum not exceeding £1 each as may be demanded of them towards the payment of debts and liabilities of the company.

NOTES TO THE ACCOUNTS

for the year ended 31 MARCH 2013

10. Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Balance at 1 April 2012	(328,876)	-	(328,876)
Incoming resources	143,260	76,080	219,340
Resources expended	(136,699)	(74,080)	(210,779)
	-----	-----	-----
Balance at 31 March 2013	(£ 322,315)	£ 2,000	(£ 320,315)
	-----	-----	-----

Restricted Funds donations

Restricted Fund donations of £5,000 and over were received from the following Trusts and Foundations during the year

Blagrave Charitable Trust
Ernest Kleinwort Charitable Trust
The London Stock Exchange Group Foundation
Sobell Foundation
The City Bridge Trust

JustDifferent complies with the specific requirements of each donor and reports directly to the Trust and Foundations concerned on expenditure of their donation

Other Restricted Fund donations of less than £5,000 are reported to their donors in the same manner

11. Control

The ultimate controlling party of the company are the trustees, A P M Hewson and A Heath

12. Related party transactions

Creditors falling due after more than one year represent an interest-free loan from the Toby Hewson Discretionary Trust, of which A P M Hewson is a trustee, of £296,893 (2012 - £296,893)

JustDifferent operates from premises owned by the Toby Hewson Discretionary Trust, for which rent and utility costs of £10,200 were charged to the company during the year

Company registration number: 06533949

Registered charity number: 1125004

JUST DIFFERENT
a company limited by guarantee

FINANCIAL STATEMENTS

for the year ended 31 March 2017

JUST DIFFERENT

INFORMATION

Trustees

A Heath

S Knight

T G Hewson

P Pavey

Registered Office

William Booker Yard

The Street

Walberton

West Sussex

BN18 0PH

Bankers

National Westminster Bank plc

5 East Street

Chichester

West Sussex

PO19 1HH

Accountants

M K Ashbrook ACA

55 - 57 Sea Lane

Rustington

West Sussex

BN16 2RQ

JUST DIFFERENT

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Independent examiner's report	4
Statement of financial activities (including income and expenditure account)	5
Balance sheet	6
Notes to the accounts	7 - 11

JUST DIFFERENT

TRUSTEES ANNUAL REPORT for the year ended 31 March 2017

The trustees, who are also directors, of the company present their annual report on the affairs of the charity together with the financial statements and independent examiner's report for the year ended 31 March 2017.

Objects of the charity

The object of the charity is to promote equality and diversity for the public benefit and in particular but not exclusively to advance the education of the public in the subject of disability awareness and to promote for the public benefit the equality, diversity, independence and health of people with disabilities.

The organisation is a charitable company limited by guarantee, incorporated on 13 March 2008 and registered as a charity on 16 July 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

It is a company registered in England and Wales with the registered number 06533949.

The charity is registered with the Charity Commission with the registered number 1125004.

Organisation

The charity is controlled by the trustees, who are also directors for the purposes of company law.

The trustees who served during the year are:

A Heath	
S Knight	
T G Hewson	appointed 1 October 2016
P Pavey	appointed 1 October 2016
A P M Hewson	resigned 26 September 2016

The trustees may at any time co-opt any individual who is qualified to be appointed as a trustee to fill any vacancy in their number or as an additional trustee, but a co-opted trustee holds office only until the next AGM. The trustees when complete must consist of at least three individuals, all of whom must be members.

Public benefit

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

JUST DIFFERENT

TRUSTEES ANNUAL REPORT for the year ended 31 March 2017 continued

Trustees' report

In our last Trustees Report we reflected on the '**compelling case for change**' and the preparations we needed to make as an organisation to implement those changes in our work.

Our program of change is rooted in our Strategy and Business Plan. We have already made significant changes to the way in which we operate and these will continue to be implemented over the next 18-24 months.

We have made significant improvements to the way in which we recruit new Workshop Presenters. In particular our 'Briefing' sessions held in London (Kings Cross and London Bridge), Banbury, Leicester and Leeds helped us to brief over 45 people who showed initial interest in working with us. This allowed us to grow our Workshop Presenter team to eight. A further recruitment drive will take place in April/May 2018.

We have started to make progress with our plans to diversify our workshops with a focus on other aspects of work that will engage and interest the thousands of children, young people and adults we meet every year. A key area over the next 12 months will be the development of new workshops that will address issues related to bullying. We will deliver these workshops alongside our current workshops about disability.

We have now appointed an external fundraiser to help us prepare and implement our detailed fundraising plan for the next 3 years.

In the next 24 months we will make further significant changes as part of our relentless pursuit to 'deliver at scale'. We intend to continue to grow our team of Workshop Presenters to in excess of 20 over the next 18 months. This needs to be done in a carefully structured and planned manner.

We are really grateful for the support we receive from many Trusts, Foundations and individuals who are interested and committed to the work we undertake. In particular from The Liberum Foundation, The Childwick Trust, Garfield Weston Foundation, Ernest Kleinwort Charitable Trust and Persula Foundation.

We are hugely grateful for everyone who supports us.

JUST DIFFERENT**TRUSTEES ANNUAL REPORT**
for the year ended 31 March 2017
continued

Trustees' responsibilities

The trustees (who are also directors of Just Different for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year.

Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for the year. 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;
- Make judgements and accounting 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company exemptions

This report has been prepared in accordance with the small companies regime of the Companies Act 2006.

On behalf of the Trustees


A Heath

Trustee

30 January 2018

Registered Office
William Booker Yard
The Street
Walberton
West Sussex
BN18 0PH

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF

JUST DIFFERENT

I report on the financial statements of Just Different for the year ended 31 March 2017, which are set out on pages 5 to 11.

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006; and
 - to prepare financial statements which accord with the accounting records, comply with the accounting requirements of sections 394 and 395 of the Companies Act 2006 and with the methods and principles 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 2015)

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

M K Ashbrook
Chartered Accountant
30 January 2018

55 - 57 Sea Lane
Rustington
West Sussex
BN16 2RQ

JUST DIFFERENT

STATEMENT OF FINANCIAL ACTIVITIES
(Including Income and Expenditure Account)
for the year ended 31 March 2017

		Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total 2017 £	Total 2016 £
	Notes				
Income					
Voluntary income					
Donations		69,357	32,600	101,957	120,905
Fundraising		3,574	-	3,574	2,484
Volunteers services in kind	3	1,400	-	1,400	4,060
<i>Income from charitable activities</i>					
Fees received for presentations		11,792	-	11,792	17,393
Total Income		86,123	32,600	118,723	144,842
Expenditure					
Costs of raising funds		33,131	-	33,131	31,798
Charitable activities	3	51,396	32,600	83,996	115,687
Total expenditure		84,527	32,600	117,127	147,485
Net Income/(expenditure) and net movement in funds for the year	4	1,596	-	1,596	(2,643)
Reconciliation of funds					
Total funds brought forward		(157,209)	5,000	(152,209)	(149,566)
Total funds carried forward	12	(£ 155,613)	£ 5,000	(£ 150,613)	(£ 152,209)

JUST DIFFERENT

Company registration number: 06533949

BALANCE SHEET as at 31 March 2017

	Notes	2017 £	2016 £
Fixed assets			
Intangible assets	7	-	-
Tangible assets	8	409	1,022
		<u>409</u>	<u>1,022</u>
Current assets			
Debtors	9	175	2,038
Cash at bank and in hand		415	619
		<u>590</u>	<u>2,657</u>
Creditors (amounts falling due within one year)	10	<u>(42,187)</u>	<u>(40,888)</u>
Net current liabilities		<u>(41,597)</u>	<u>(38,231)</u>
Total assets less current liabilities		<u>(41,188)</u>	<u>(37,209)</u>
Creditors (amounts falling due after more than one year)	11	<u>(109,425)</u>	<u>(115,000)</u>
Net liabilities		<u>(£ 150,613)</u>	<u>(£ 152,209)</u>
Funds of the charity	12		
Unrestricted funds		(155,613)	(157,209)
Restricted funds		5,000	5,000
		<u>(£ 150,613)</u>	<u>(£ 152,209)</u>

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2017 in accordance with section 476 of the Companies Act 2006.

The directors and trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with sections 386 and 387 of the Companies Act 2006; and
- 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 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the trustees on 30 January 2018 and signed on their behalf by



A Heath Trustee

JUST DIFFERENT

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2017

1. Statutory Information

Just Different is a private company, limited by guarantee, and registered in England and Wales, registration number 06533949. The registered office of the company is William Booker Yard, The Street, Walberton, West Sussex, BN18 0PH.

2. Accounting policies

The significant accounting policies used in preparing the company's financial statements are:

(a) Basis of accounting

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 2015), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Ireland' and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

The financial statements have also been prepared on a going concern basis, which is dependent on continuing financial support from the Toby Hewson Discretionary Trust. The trustees of that trust have confirmed that they intend to continue to provide financial support to Just Different for the foreseeable future.

These financial statements for the year ended 31 March 2017 are the first financial statements of the charitable company prepared in accordance with FRS 102. The date of transition is 1 April 2015.

The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102:

- the requirements of section 7 Statement of Cash Flows.

(b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are donations which are to be used in accordance with specific instructions imposed by donors or which have been raised by the charity for particular purposes.

(c) Income recognition

Income is accounted for on a receivable basis when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

(d) Deferred Income

In accordance with the SORP, income received in advance and specified by the donor as relating to purposes relating to future accounting periods is deferred on an accruals basis to the period to which it relates.

JUST DIFFERENT

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2017
continued

2. Accounting policies (continued)**(e) Expenditure**

All expenditure is accounted for on an accruals basis and is recognised when a liability is incurred. Costs are classified under headings which aggregate all costs related to that category, including staff costs.

Costs of raising funds are those costs related to seeking and administering voluntary donations and fundraising activities.

Charitable expenditure comprises those costs incurred in the delivery of the charity's activities.

Support costs include central office functions such as management and administration, budgeting and accounting, and information technology. Support costs have been allocated to the costs of charitable activities and the costs of raising funds based on estimated time spent by staff and presenters.

Expenditure includes attributable VAT which cannot be recovered.

(f) Taxation

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

(g) Intangible assets and amortisation

Development costs for the charity's new website and database have been capitalised.

Amortisation is provided at rates calculated to write off the cost in equal annual instalments over its useful economic life, estimated at 2 years.

(h) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful economic lives at the following annual rates:

Office equipment 25% - 33.3% straight line

3. Volunteers services in kind

Income from volunteers services in kind represents the notional cost of time given by volunteer presenters during the year.

The notional income is matched by an equal amount of notional expenditure, which is included within the expenditure on charitable activities.

4. Net income for the year

	2017	2016
	£	£
This is stated after charging:		
Depreciation	613	613
Amortisation of intangible fixed assets	-	12,927
Independent examiner's fee	1,200	1,200

JUST DIFFERENT

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2017
continued

5. Trustees remuneration and benefits

The trustees do not receive remuneration for their services to the company (2016 - nil).

They did not claim reimbursement for any travel or other expenses during the year (2016 - nil).

6. Staff costs

	2017	2016
	£	£
Employee costs during the year amounted to:		
Wages and salaries	42,700	37,916
Social security costs	-	85
Employers pension contributions	71	-
	-----	-----
	£ 42,771	£ 38,001
	-----	-----
The average number of employees during the year was:		
Charitable activities	2	2
Fundraising and administration	1	1
	-----	-----
	3	3
	-----	-----

Presenters were not employees of the company during the year.

No employee earned more than £60,000 per annum.

7. Intangible fixed assets

<i>Website and database development costs</i>	£
Cost	
At 1 April 2016	25,854
Additions in the year	-

At 31 March 2017	£ 25,854

Amortisation	
At 1 April 2016	25,854
Provision for the year	-

At 31 March 2017	£ 25,854

Net book amount	
At 31 March 2017	-

At 31 March 2016	-

JUST DIFFERENT

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2017
continued

8. Tangible fixed assets

<i>Office equipment</i>	£
Cost	
At 1 April 2016	2,452
Additions in the year	-

At 31 March 2017	£ 2,452

Depreciation	
At 1 April 2016	1,430
Provision for the year	613

At 31 March 2017	£ 2,043

Net book amount	
At 31 March 2017	£ 409

At 31 March 2016	£ 1,022

9. Debtors

	2017	2016
	£	£
Trade debtors	175	1,055
Other debtors and prepayments	-	983
	-----	-----
	£ 175	£ 2,038
	-----	-----

10. Creditors (amounts falling due within one year)

	2017	2016
	£	£
Bank overdraft	2,768	-
Trade creditors	13,072	12,382
Taxation and social security	18,191	15,857
Other creditors	7,068	10,738
Accruals	1,088	1,911
	-----	-----
	£ 42,187	£ 40,888
	-----	-----

JUST DIFFERENT

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2017
continued

11. Creditors (amounts falling due after more than one year)

	2017	2016
	£	£
Other creditors	109,425	115,000
	<u> </u>	<u> </u>

The above amount is an interest-free loan from the Toby Hewson Discretionary Trust ('THDT') (see note 14).

12. Funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Balance at 1 April 2016	(157,209)	5,000	(152,209)
Total income	86,123	32,600	118,723
Total expenditure	(84,527)	(32,600)	(117,127)
	<u> </u>	<u> </u>	<u> </u>
Balance at 31 March 2017	(£ 155,613)	£ 5,000	(£ 150,613)
	<u> </u>	<u> </u>	<u> </u>

Restricted Funds donations

Just Different complies with the specific requirements of each donor and reports directly to the Trusts and Foundations concerned on expenditure of their donation.

13. Control

The trustees are the ultimate controlling party of the company.

14. Related party transactions

Creditors falling due after more than one year represent an interest-free loan from the Toby Hewson Discretionary Trust, of which A P M Hewson is a trustee, of £109,425.

In the year ended 31 March 2016 Just Different operated from premises owned by the Toby Hewson Discretionary Trust, for which rent and utility costs of £10,200 were charged to the charity.

Income from donations for the year ended 31 March 2016 included £28,806 from the Toby Hewson Discretionary Trust.

1ST AUGUST 2015 TO 31ST JULY 2016
CUDLOW GARDENS -

Date	Detail	Presented	Misc	Maint. Payments	Insurance Payments	Bank Int Tffer	Total	Date	Detail	Chq No.	Presented	Gardening	Window Cleaning	Cleaning	Repairs/ Décor.	Insurance	Utilities	Misc	Admin/ Sundries	Bank	Accounts	TOTAL
B/F							£ 3,316.90														£ -	£
03.08.15				£ 125.00			£ 3,441.90	03.08.15		1177 x		£ 20.53										£ 20.53
03.08.15				£ 125.00			£ 3,566.90	05.08.15		1178 x	£ 112.00											£ 112.00
03.08.15				£ 125.00			£ 3,691.90	05.08.15		1179 x					£ 100.00							£ 100.00
06.08.15				£ 125.00			£ 3,816.90	06.08.15	Arun Office Services Ltd	1180 x									£ 1,081.48			£ 1,081.48
26.08.15			£ 50.00				£ 3,866.90	12.08.15		1181 x					£ 350.00							£ 350.00
03.08.15				£ 125.00			£ 3,991.90	12.08.15		1182 x					£ 780.00							£ 780.00
03.08.15				£ 125.00			£ 4,116.90	25.08.15		1183 x	£ 580.00											£ 580.00
03.08.15				£ 125.00			£ 4,241.90	02.09.15		1184 x	£ 112.00											£ 112.00
03.08.15				£ 125.00			£ 4,366.90	02.09.15		1185 x						£ 156.45						£ 156.45
03.08.15				£ 125.00			£ 4,491.90	07.09.15		1206 x							£ 72.19					£ 72.19
03.08.15				£ 100.00			£ 4,591.90	23.09.15		1207 x	£ 570.00											£ 570.00
03.08.15				£ 125.00			£ 4,716.90	02.10.15		1208 x	£ 168.00											£ 168.00
03.08.15				£ 125.00			£ 4,841.90	07.10.15	M K Ashbrook	1209 x										£ 252.00		£ 252.00
03.08.15				£ 125.00			£ 4,966.90	20.10.15		1210 x	£ 156.00											£ 156.00
03.08.15				£ 125.00			£ 5,091.90	21.10.15		1211 x						£ 2,806.90						£ 2,806.90
03.08.15				£ 125.00			£ 5,216.90	22.10.15		1212 x	£ 590.00											£ 590.00
03.08.15				£ 125.00			£ 5,341.90	03.11.15		1213 x							£ 24.00					£ 24.00
03.08.15				£ 125.00			£ 5,466.90	03.11.15	Arun Office Services Ltd	1214 x								£ 1,025.80				£ 1,025.80
03.08.15				£ 125.00			£ 5,591.90	06.11.15		1215 x	£ 112.00											£ 112.00
03.08.15				£ 125.00			£ 5,716.90	06.11.15		1216 x					£ 202.00							£ 202.00
03.08.15				£ 125.00			£ 5,841.90	18.11.15		1217 x	£ 420.00											£ 420.00
03.08.15				£ 125.00			£ 5,966.90	2.12.15		1218 x							£ 105.00					£ 105.00
03.08.15				£ 125.00			£ 6,091.90	04.12.15		1219 x	£ 56.00											£ 56.00
03.08.15				£ 125.00			£ 6,216.90	14.12.15		1220 x	£ 35.00											£ 35.00
03.08.15				£ 125.00			£ 6,341.90	15.12.15		1221 x					£ 110.00							£ 110.00
03.08.15				£ 125.00			£ 6,466.90	04.01.16		1223 x	£ 420.00											£ 420.00
03.08.15				£ 125.00			£ 6,591.90	05.01.16		1224 x	£ 56.00											£ 56.00
03.08.15				£ 125.00			£ 6,716.90	11.1.16		1225 x	£ 485.00											£ 485.00
03.08.15				£ 125.00			£ 6,841.90	03.02.16	Arun Office Services Ltd	1226 x										£ 1,025.12		£ 1,025.12
03.08.15				£ 125.00			£ 6,966.90	10.02.16		1227 x	£ 325.00											£ 325.00
03.08.15				£ 250.00			£ 7,216.90	01.03.16		1228 x						£ 98.61						£ 98.61
03.08.15				£ 125.00			£ 7,341.90	03.03.16	Arun Office Services Ltd	1229 x									£ 18.00			£ 18.00
03.08.15				£ 125.00			£ 7,466.90	08.06.16		1230 x	£ 300.00											£ 300.00
03.08.15				£ 125.00			£ 7,591.90	06.04.16		1231 x	£ 462.00											£ 462.00
03.08.15				£ 125.00			£ 7,716.90	20.04.16		1232 x	£ 595.00											£ 595.00
03.08.15				£ 125.00			£ 7,841.90	03.05.16		1233 x	£ 112.00											£ 112.00
26.09.15				£ 25.00			£ 7,866.90	05.05.16	Arun Office Services Ltd	1234 x											£ 1,025.12	£ 1,025.12
12.10.15			£ 100.00				£ 7,966.90	16.05.16	Cudlow Garden Residents - Reserve Acct	1235 x								£ 3,000.00				£ 3,000.00
20.10.15				£ 125.00			£ 8,091.90	27.05.16		1236 x	£ 490.00											£ 490.00
22.10.15				£ 125.00			£ 8,216.90	27.05.16		1237 x					£ 746.40							£ 746.40
23.10.15					£ 75.65		£ 8,292.55	08.06.16		1238 x	£ 19.47											£ 19.47
23.10.15					£ 75.65		£ 8,368.20	08.06.16		1239 x					£ 96.00							£ 96.00
23.10.15					£ 75.65		£ 8,443.85	08.06.16		1240 x	£ 112.00											£ 112.00
02.11.15					£ 75.65		£ 8,519.50	08.06.16		1241 x							£ 107.59					£ 107.59
02.11.15					£ 82.36		£ 8,601.86	14.06.16		1242 x	£ 515.00											£ 515.00
02.11.15					£ 75.65		£ 8,677.51	22.06.16	Petty Cash - Garden Plants	1243 x	£ 50.00											£ 50.00
02.11.15			£ 125.00				£ 8,802.51	05.07.16		1244 x	£ 112.00											£ 112.00
29.10.15				£ 125.00			£ 8,927.51	05.07.16		1245 x					£ 25.00							£ 25.00
30.10.15					£ 69.58		£ 8,997.09															£ -
29.10.15					£ 75.65		£ 9,072.74															£ -
23.10.15					£ 75.65		£ 9,148.39															£ -
23.10.15					£ 75.65		£ 9,224.04															£ -
23.10.15					£ 75.65		£ 9,299.69															£ -
26.10.15					£ 82.36		£ 9,382.05															£ -
28.10.15					£ 82.36		£ 9,464.41															£ -
27.10.15					£ 82.36		£ 9,546.77															£ -
27.10.15					£ 75.65		£ 9,622.42															£ -
27.10.15					£ 75.65		£ 9,698.07															£ -
27.10.15					£ 82.36		£ 9,780.43															£ -
28.10.15					£ 69.58		£ 9,850.01															£ -
27.10.15					£ 10.58		£ 9,860.59															£ -
27.10.15					£ 82.36		£ 9,942.95															£ -
02.11.15					£ 82.36		£ 10,025.31															£ -
02.11.15					£ 69.58		£ 10,094.89															£ -
02.11.15					£ 82.36		£ 10,177.25															£ -
02.11.15					£ 82.36		£ 10,259.61															£ -
03.11.15					£ 75.65		£ 10,335.26															£ -
03.11.15					£ 75.65		£ 10,410.91															£ -
10.11.15					£ 75.65		£ 10,486.56															£ -
11.11.15					£ 10.58		£ 10,497.14															£ -
12.11.15					£ 88.39		£ 10,585.53															£ -
12.11.15					£ 75.65		£ 10,661.18															£ -
02.11.15			£ 125.00				£ 10,786.18															£ -
02.11.15				£ 125.00			£ 10,911.18															£ -
02.11.15				£ 125.00			£ 11,036.18															£ -
02.11.15				£ 125.00			£ 11,161.18															£ -
02.11.15				£ 125.00			£ 11,286.18															£ -
02.11.15				£ 100.00			£ 11,386.18															£ -
02.11.15				£ 125.00			£ 11,511.18															£ -
02.11.15				£ 125.00			£ 11,636.18															£ -
02.11.15				£ 125.00			£ 11,761.18															£ -
02.11.15				£ 125.00			£ 11,886.18															£ -
02.11.15				£ 125.00																		