Charity registration number: 1187761

Friends Of The Anxiety Disorders Residential Unit

Annual Report and Financial Statements

for the Year Ended 31 December 2025

Friends Of The Anxiety Disorders Residential Unit

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Friends Of The Anxiety Disorders Residential Unit

Reference and Administrative Details

Chairman	Prof David Veale
Trustees	Lynda Bevan, (Treasurer) Dr Robert Medcalf Mr Keith Clapson Joel Oliver Dr Michaela Lutz Jeremy Lock Ms Lisa Williams
Charity Registration Number	1187761
Principal Office	Bethlem Royal Hospital Monks Orchard Road Beckenham BR3 3BY
Independent Examiner	Innovi Advisors Limited Chartered Certified Accountants & Statutory Auditor 163 Herne Hill London SE24 9LR

Friends Of The Anxiety Disorders Residential Unit

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2025.

Objectives and activities

Objects and aims

The charity's purpose is to benefit the residents of the Anxiety Disorders Residential Unit at the Bethlem Royal Hospital, Beckenham, Kent by relieving the symptoms of mental disorder and promoting their health and wellbeing. It may also assist in the training and education of the Unit's staff. The charity runs the GUTS Café for the hospital's patients and staff, which furthers these purposes. The charity also raises funds through donations from individuals and fundraising events. The trustees apply the charity's funds for the benefit of the Unit's residents.

Public benefit

FADRU promotes activities that relieve symptoms of mental disorder and promotes public health, including promoting healthy lifestyles and access to horticulture.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Grant making policies

The trustees regularly discuss projects and consider areas to support by way of grant payments. The charity made no grants in the year.

Achievements and performance

In 2025 the charity continued to run the GUTS Café for staff and patients of the hospital. Café sales were £31,132 and the charity received donations of £1,991 from individuals, giving total income of £33,123 (2024: £21,824). The charity spent £6,968 on café equipments which includes an ice maker, tables, and fridge. This was funded in part by the £2,706 restricted café set-up fund, which has now been fully applied. The charity also paid £2,410 for teaching sessions, classes and team sessions, and spent £960 on taking part in the London Marathon to raise funds.

Financial review

Total income for the year ended 31 December 2025 was £33,123 (2024: £21,824), of which £31,132 came from the GUTS Café (income from charitable activities) and £1,991 from donations. Total expenditure was £28,764 (2024: £14,540), including £22,629 of café running costs. The charity made a surplus of £4,359 (2024: £7,284) before transfers between funds.

At 31 December 2025 the charity's funds were £17,484 (2024: £13,125), all unrestricted. The restricted café set-up fund of £2,706 was fully applied to the purchase of café equipment during the year. As the restriction has been met, the trustees transferred the balance of £2,706 to unrestricted funds.

Free reserves: Free reserves are unrestricted funds that are not tied up in fixed assets. At 31 December 2025 they were £11,708, being unrestricted funds of £17,484 less tangible fixed assets of £5,776 (2024: £10,419, as the charity held no fixed assets).

Friends Of The Anxiety Disorders Residential Unit

Trustees' Report

Policy on reserves

The trustees' policy is to hold free reserves equal to about six months of the café's running costs, so that the café can keep trading if sales fall or equipment has to be replaced. On 2025 costs this is about £11,300. Free reserves of £11,708 at 31 December 2025 meet this target. The trustees review the policy each year.

Investment policy and objectives

The charity holds its funds in a bank current account. It holds no investments and the trustees do not currently intend to invest.

Plans for future periods

Aims and key objectives for future periods

The Friends of ADRU has had another successful year running the Guts Café for hospital staff and patients to purchase snacks and coffee. Our long-term goal is for the allotment and Bethlem walled garden to provide produce for the GUTS café and the unit.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Structure, governance and management

Nature of governing document

The charity is a Charitable Incorporated Organisation (CIO) constituted under “Foundation” model constitution. It is registered with the Charity Commission for England and Wales, under charity number 1187761. The charity is governed by its constitution, and the trustees are its only voting members.

Recruitment and appointment of trustees

The trustees may appoint new trustees under the constitution. They look for people with an interest in the charity’s purposes and the work of the Unit. A new trustee is given a copy of the constitution and meets the existing trustees to discuss the charity’s purposes and their duties.

Organisational structure

The trustees are responsible for the charity's strategy and finances. They normally meet at least three times a year. In 2025 no formal trustee meetings were held; the trustees stayed in regular contact and oversaw the charity's activities and finances between them.

Friends Of The Anxiety Disorders Residential Unit

Trustees' Report

Major risks and management of those risks

The trustees have reviewed the major risks the charity faces and have put systems in place to manage them. The main risks are the completeness and safe handling of café takings, which are paid by card and PayPal, and reliance on the hospital premises. All purchases over £500 are paid by cheque, which needs two authorised signatures, and receipts for purchases are kept.

The annual report was approved by the trustees of the charity on 30 October 2026 and signed on its behalf by:

David Veale

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Prof David Veale
Chairman

Friends Of The Anxiety Disorders Residential Unit

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

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

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

Approved by the trustees of the charity on 30 October 2026 and signed on its behalf by:

David Veale

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Prof David Veale
Chairman

Friends Of The Anxiety Disorders Residential Unit

Independent Examiner's Report to the trustees of Friends Of The Anxiety Disorders Residential Unit

I report to the trustees on my examination of the accounts of Friends Of The Anxiety Disorders Residential Unit for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of Friends Of The Anxiety Disorders Residential Unit you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Friends Of The Anxiety Disorders Residential Unit's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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



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Sheetal Shah FCCA
Innovi Advisors Limited
Chartered Certified Accountants & Statutory Auditor
163 Herne Hill
London
SE24 9LR

30 October 2026

Friends Of The Anxiety Disorders Residential Unit

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies		1,991	-	1,991
Charitable activities		31,132	-	31,132
Total income		33,123	-	33,123
Expenditure on:				
Raising funds		(960)	-	(960)
Charitable activities		(27,804)	-	(27,804)
Total expenditure		(28,764)	-	(28,764)
Net income		4,359	-	4,359
Gross transfers between funds		2,706	(2,706)	-
Net movement in funds		7,065	(2,706)	4,359
Reconciliation of funds				
Total funds brought forward		10,419	2,706	13,125
Total funds carried forward	14	17,484	-	17,484

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Charitable activities		21,824	-	21,824
Total income		21,824	-	21,824
Expenditure on:				
Raising funds		(976)	-	(976)
Charitable activities		(13,564)	-	(13,564)
Total expenditure		(14,540)	-	(14,540)
Net income		7,284	-	7,284
Net movement in funds		7,284	-	7,284
Reconciliation of funds				
Total funds brought forward		3,135	2,706	5,841
Total funds carried forward	14	10,419	2,706	13,125

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 14.

Friends Of The Anxiety Disorders Residential Unit

(Registration number: 1187761)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	5,776	-
Current assets			
Cash at bank and in hand	12	13,148	14,613
Creditors: Amounts falling due within one year	13	(1,440)	(1,488)
Net current assets		11,708	13,125
Net assets		17,484	13,125
Funds of the charity:			
Restricted income funds			
Restricted funds		-	2,706
Unrestricted income funds			
Unrestricted funds		17,484	10,419
Total funds	14	17,484	13,125

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 30 October 2026 and signed on their behalf by:

David Veale

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Prof David Veale
Chairman

Friends Of The Anxiety Disorders Residential Unit

Notes to the Financial Statements for the Year Ended 31 December 2025

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Friends Of The Anxiety Disorders Residential Unit meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern
The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient along with the level of reserves for the charity to be able to continue as a going concern.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Charitable activities

Income from the sale of food and drink at the GUTS Café is recognised when the goods are sold. The café is run to benefit the patients and staff of the Anxiety Disorders Residential Unit in furtherance of the charity's purposes.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, Support costs are allocated to charitable activities. The café's running costs and the depreciation of café equipment are included in expenditure on charitable activities. Governance costs are the costs of the independent examination.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services 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

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £50.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	25 % Reducing balance method

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

The restricted café set-up fund was given by National Lottery Fund for setting up the café.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	1,991	1,991
Total for 2025	1,991	1,991

3 Income from charitable activities

	Unrestricted funds General £	Total funds £
GUTS café sales	31,132	31,132
Total for 2025	31,132	31,132
Total for 2024	21,824	21,824

Income for 2024 of £21,824 has been reclassified from voluntary income to income from charitable activities to be consistent with the 2025 presentation. This does not affect the net income or funds for 2024.

4 Expenditure on raising funds

	Direct costs £	Total costs £
Costs of generating donations and legacies	960	960
Total for 2025	960	960
Total for 2024	976	976

5 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	Total expenditure £
Café running costs	22,629	-	22,629
Teaching sessions, classes	2,410	-	2,410
Website Costs	-	133	133
Depreciation of café equipment	-	1,192	1,192
Total for 2025	25,039	1,325	26,364
Total for 2024	13,402	162	13,564

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	1,440	1,440
Total for 2025	1,440	1,440

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £
Depreciation of fixed assets	1,192

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Prof David Veale
£488 (2024: £Nil) of expenses were reimbursed to Prof David Veale during the year.

These were costs paid by him on charity's behalf.

At the balance sheet date the amount due to Prof David Veale was £Nil (2024: £1,488).

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

9 Independent examiner's remuneration

	2025 £
Examination of the financial statements	1,440

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
Additions	6,968	6,968
At 31 December 2025	6,968	6,968
Depreciation		
Charge for the year	1,192	1,192
At 31 December 2025	1,192	1,192
Net book value		
At 31 December 2025	5,776	5,776

12 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	13,148	14,613

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	-	1,488
Accruals	1,440	-
	1,440	1,488

14 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2025 £
Unrestricted funds					
General	10,419	33,123	(28,764)	2,706	17,484
Restricted funds	2,706	-	-	(2,706)	-
Total funds	13,125	33,123	(28,764)	-	17,484

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
General	3,135	21,824	(14,540)	10,419
Restricted funds	2,706	-	-	2,706
Total funds	5,841	21,824	(14,540)	13,125

The specific purposes for which the funds are to be applied are as follows:

Restricted fund: Café set-up fund. This fund was given by National Lottery Fund for setting up the GUTS Café at the Unit.

The balance of £2,706 brought forward was applied during 2025 towards the purchase of café equipment. The restriction was fully met, so the trustees transferred the balance of £2,706 to general funds.

15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2025 £
Tangible fixed assets	5,776	5,776
Current assets	13,148	13,148
Current liabilities	(1,440)	(1,440)
Total net assets	17,484	17,484

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Current assets	11,907	2,706	14,613
Current liabilities	(1,488)	-	(1,488)
Total net assets	10,419	2,706	13,125

16 Related party transactions

During the year the charity made the following related party transactions:

Prof David Veale
(Chair of the trustees)
Prof David Veale lent the charity £1,000, interest-free and unsecured, and paid £488 of costs on behalf of the charity. These amounts were outstanding at 31 December 2024 (total £1,488, included in other creditors). During 2025 the charity repaid Prof Veale £1,488, being the loan of £1,000 and £488 of costs. At the balance sheet date the amount due to/from from Prof David Veale was £Nil (2024 - £1,488).

Friends Of The Anxiety Disorders Residential Unit

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	2025			
	Unrestricted funds General £	Restricted funds £	Total £	Total 2024 £
Income and Endowments from:				
Donations and legacies (analysed below)	1,991	-	1,991	-
Charitable activities (analysed below)	31,132	-	31,132	21,824
Total income	33,123	-	33,123	21,824
Expenditure on:				
Raising funds (analysed below)	(960)	-	(960)	(976)
Charitable activities (analysed below)	(27,804)	-	(27,804)	(13,564)
Total expenditure	(28,764)	-	(28,764)	(14,540)
Net income	4,359	-	4,359	7,284
Gross transfers between funds (analysed below)	2,706	(2,706)	-	-
Net movement in funds	7,065	(2,706)	4,359	7,284
Reconciliation of funds				
Total funds brought forward	10,419	2,706	13,125	5,841
Total funds carried forward	17,484	-	17,484	13,125

Friends Of The Anxiety Disorders Residential Unit

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	2025		
	Unrestricted funds General £	Total £	Total 2024 £
Donations and legacies			
Appeals and donations	1,991	1,991	-
	1,991	1,991	-

	2025		
	Unrestricted funds General £	Total £	Total 2024 £
Charitable activities			
GUTS cafe sales	31,132	31,132	21,824
	31,132	31,132	21,824

	2025		
	Unrestricted funds General £	Total £	Total 2024 £
Raising funds			
Fundraising costs	(960)	(960)	(976)
	(960)	(960)	(976)

	2025		
	Unrestricted funds General £	Total £	Total 2024 £
Charitable activities			
Purchases	(22,629)	(22,629)	(13,402)
Teaching sessions	(2,410)	(2,410)	-
Website cost	(133)	(133)	(162)
Depreciation of furniture and equipment	(1,192)	(1,192)	-
	(26,364)	(26,364)	(13,564)

	2025		
	Unrestricted funds General £	Total £	Total 2024 £
Governance costs			
Independent examiner's fee	(1,440)	(1,440)	-
	(1,440)	(1,440)	-

Friends Of The Anxiety Disorders Residential Unit

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	2025			
	Unrestricted funds General £	Restricted funds £	Total £	Total 2024 £
Gross transfers between funds				
Funds - Transfer from another fund	2,706	-	2,706	-
Funds - Transfer to another fund	-	(2,706)	(2,706)	-
	2,706	(2,706)	-	-