

**Report of the Trustees and  
Unaudited Financial Statements for the Period 1 April 2024 to 31 March 2025  
for  
THE ANDERSON FOUNDATION**

## THE ANDERSON FOUNDATION

### Reference and Administrative Details FOR THE PERIOD 1 APRIL 2024 TO 31 MARCH 2025

TRUSTEES	M J Anderson A J Jay
PRINCIPAL ADDRESS	Springfield Lodge Colchester Road Chelmsford Essex CM2 5PW
REGISTERED CHARITY NUMBER	1063380
INDEPENDENT EXAMINER	Joe Dixey Apollo Accounting Limited Hope Farm, Alstonefield Ashbourne, Derbyshire DE6 2GE
BANKERS	National Westminster Bank PLC Wanstead Branch 51-53 High Street London E11 2AB

# THE ANDERSON FOUNDATION

## Report of the Trustees FOR THE PERIOD 1 APRIL 2024 TO 31 MARCH 2025

The Trustees present their Financial Report and the Financial Statements of the charity for the period to 31 March 2025.

The audited Financial Statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the 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 (FRS102) (as amended for accounting period commencing from 1 January 2019). The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to give a true and fair view.

### Organisation, Policy and Vision

The Foundation was set up by Mark Anderson by trust deed dated 26 March 1997 and is registered as a charity in England & Wales number 1063380. The Foundation is established for the public benefit and has focused on running fundraising events to support other charities. Major charities that have benefitted from donations from the Foundation are the NSPCC, the Marina Dalgleish Appeal, Breast Cancer Research, Help for Heroes, National Autistic Society, NHS Charities, GOSH, Shooting Stars Children's Hospices, HAE UK, Havens House Children's Hospice, Helen Rollason, MS Action Ltd, The D of E Award Scheme Limited, Shine, DT38 Foundation, New Life, Guys and St Thomas Foundation, Motor Neurone Disease Association, Chance to Shine Foundation, Royal Trinity Hospice, Mates in Mind, Lighthouse Construction Industry Charity, The Matt Hampson Foundation, Boxer Barbers 4 Ukraine, BASICs Essex.

New Trustees are appointed by the existing Trustees with a minimum of 2 Trustees. The trustees agree the broad strategy and areas of activity including making donations and all day to day operational activities.

The charity has no paid staff and where possible administration services are provided pro bono by the Anderson Group. The Trustees give their time and expertise freely and no Trustee remuneration was paid in the year.

### Grant making policy

The Foundation has established its grant making policy to achieve its objects of public benefit. This policy is reviewed regularly but in recent years has focussed on improving the lives of children on the autistic spectrum thereby advancing public benefit.

### OBJECTIVES AND ACTIVITIES

#### Short term objectives

We ran events to raise money for the benefit of other charities and will continue to do so in the future.

#### Significant activities

Our Christmas Luncheon in early December 2024 proved a great success, raising £192,000 for the nominated charities. We had six nominated charities, Shine a charity specialising in spina bifida, New Life, Motor Neurone Disease Association, DDC All Saints Marlow, Havens House Childrens Hospice, The Matt Hampson Foundation. Following the finalisation of figures for the Christmas Luncheon 2023 event a further £10,000 was released. Each charity receiving a share of £202,000.

We also held a Gala Dance in June 2024. Following the event a further sum of £42,000 was given to Boxer Barbers 4 Ukraine.

In May 2024 we held the Charity Golf event in Portugal. This was attended by seventeen teams and deemed a success by all those attending.

At the period end the Foundation had unrestricted funds of £390,442 per balance sheet (2024: £590,336)

We would like to thank all those companies, individuals and foundations who have helped us with their commitment during the past year. We do not take your support for granted.

## THE ANDERSON FOUNDATION

### Report of the Trustees FOR THE PERIOD 1 APRIL 2024 TO 31 MARCH 2025

#### FINANCIAL REVIEW

##### Reserves policy

The accounts are set out on pages 4 to 8.

Total reserves at 31 March 2025 were £490,698 (2024: £639,459), which included £100,255 of restricted funds (2024: £49,123).

The Trustees do not consider it necessary to hold specific reserves to cover future fund-raising events as they tend to be self-financing. The Trustees have a reasonable expectation that there are adequate financial resources to continue in operational existence for the foreseeable future.

The risks facing the Foundation have been considered and the Trustees believe that there are no issues of any consequence.

#### FUTURE PLANS

We will continue to hold future fund-raising events. We plan to run a variety of events during 2025, the annual Golf Challenge in Portugal in May, a Shoot in October and Christmas Luncheon December.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Approved by order of the board of trustees on 11-12-25 and signed on its behalf by:



M J Anderson - Trustee

## **Independent Examiner's Report to the Trustees of The Anderson Foundation**

### **Independent examiner's report to the trustees of The Anderson Foundation**

I report to the charity trustees of the Trust on my examination of the accounts of The Anderson Foundation (the Trust) for the period 1 April 2024 to 31 March 2025.

### **Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

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 the Trust 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 applicable 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.



Joe Dixey  
Apollo Accounting Limited  
Hope Farm, Alstonefield  
Ashbourne, Derbyshire  
DE6 2GE

Date: 21-11-25

# THE ANDERSON FOUNDATION

## Statement of Financial Activities FOR THE PERIOD 1 APRIL 2024 TO 31 MARCH 2025

				Period 01.04.24 to 31.3.25	Period 03.04.23 to 31.03.24
	Notes	Unrestricted funds £	Restricted fund £	Total funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	25,607	38,313	63,920	59,961
<b>Charitable activities</b>					
Event table charges		(450)	147,187	146,737	153,362
Event auction receipts		38,561	606,814	645,375	619,402
Event specific donations		83,644	28,619	112,263	130,957
Investment income	3	8,024		8,024	7,935
<b>Total</b>		<b>155,386</b>	<b>820,933</b>	<b>976,319</b>	<b>971,637</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	29,015		29,015	65,451
<b>Charitable activities</b>	6				
Event auction receipts		24,998	340,942	365,940	456,686
Event specific donations					-
Event expenses		13,804	167,423	181,226	176,465
Governance costs		184,878		184,878	62,690
Donations Made		102,584	261,437	364,021	242,413
<b>Total</b>		<b>355,278</b>	<b>769,802</b>	<b>1,125,080</b>	<b>1,003,705</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(199,892)</b>	<b>51,131</b>	<b>(148,761)</b>	<b>(32,068)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		590,336	49,123	639,459	671,527
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>390,445</b>	<b>100,253</b>	<b>490,698</b>	<b>639,459</b>

The notes form part of these financial statements

# THE ANDERSON FOUNDATION

## Balance Sheet 31 MARCH 2025

	Notes	31.3.25 £	31.3.24 £
<b>CURRENT ASSETS</b>			
Stocks	12	75,978	55,613
Debtors	13	378,170	269,914
Cash in hand		479,811	654,752
		<u>933,959</u>	<u>980,279</u>
<b>CREDITORS</b>			
Amounts falling due within one year	14	(443,262)	(340,820)
<b>NET CURRENT ASSETS</b>		<u>490,697</u>	<u>639,459</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		490,697	639,459
<b>NET ASSETS</b>		<u>490,697</u>	<u>639,459</u>
<b>FUNDS</b>	17		
Unrestricted funds		390,442	590,336
Restricted funds		100,255	49,123
<b>TOTAL FUNDS</b>		<u>490,697</u>	<u>639,459</u>

The financial statements on pages 5 to 7 were approved by the Board of Trustees and authorised for issue on ..... 11-12-25 and were signed on its behalf by



M J Anderson - Trustee

The notes form part of these financial statements

# THE ANDERSON FOUNDATION

## Cash Flow Statement FOR THE PERIOD 1 APRIL 2024 TO 31 MARCH 2025

	Notes	Period 1.4.24 to 31.3.25 £	Period 3.4.23 to 31.3.24 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	20	(182,965)	2,816
Net cash provided by/(used in) operating activities		<u>(182,965)</u>	<u>2,816</u>
<b>Cash flows from investing activities</b>			
Interest received		8,024	7,935
Net cash provided by investing activities		<u>8,024</u>	<u>7,935</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(174,941)</u>	<u>10,751</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>654,752</u>	<u>644,001</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>479,811</u></u>	<u><u>654,752</u></u>

The notes form part of these financial statements

# THE ANDERSON FOUNDATION

## Notes to the Financial Statements FOR THE PERIOD 1 APRIL 2024 TO 31 MARCH 2025

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1 January 2019 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) as amended for accounting period commencing from 1 January 2019 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1 January 2019 rather than the Accounting and Reporting Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

#### **Going concern**

The Trustees consider the use of the going concern basis of accounting is appropriate because there are no material uncertainties related to events or conditions that may cast significant doubt about the ability of the Foundation to continue as a going concern.

The Trustees have assessed the Foundations activities and financial resources. The Trustees believe that the Foundation can easily match income to donations made such that cash flow is balanced. Consequently the Trustees have a reasonable expectation that the Foundation has adequate resources to continue in operational existence for at least 12 months from the date of this report. Accordingly the Trustees continue to adopt the going concern basis in preparing the financial statements.

#### **Public benefit entity**

The charity constitutes a public benefit entity as defined by FRS 102. The charity is a trust that is domiciled and incorporated in England and Wales.

#### **Fund accounting**

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the Charity.

Restricted funds comprise monies where a restriction has been placed on their use by a donor (for a purpose which falls within, but a narrower than the general charitable objectives). Restricted funds are distributed in accordance with the terms of the applicable restriction.

#### **Income**

All incoming resources are included in the statement of financial activities when the Foundation is legally entitled to the income, there is sufficient probability of receipt and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and included in full in the statement of financial activities on receipt.
- Incoming resources from interest is included in the statement of financial activities and credited on a receivable basis.
- Income from events is recognised in the period in which the event occurs.
- Income related to goods donated for auction is recognised when the income is received.

#### **Expenditure**

Expended resources include all material costs on an accruals basis. Costs of generating funds comprise the costs associated with attracting voluntary income. Charitable expenditure comprises those costs incurred by the Foundation in the delivery of its activities and services for its beneficiaries. All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

## THE ANDERSON FOUNDATION

### Notes to the Financial Statements - continued FOR THE PERIOD 1 APRIL 2024 TO 31 MARCH 2025

#### 1. ACCOUNTING POLICIES - continued

##### **Intangible fixed assets**

Intangible assets are initially recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Intangible assets are amortised to profit or loss on a straight-line basis over their useful lives, as follows:-

Purchased computer software - 50% straight line basis

Amortisation is revised prospectively for any significant change in useful life or residual value.

On disposal the difference between the net disposal proceeds and the carrying amount of the intangible asset is recognised in profit or loss.

##### **Stock**

Stocks are stated at lower of cost and net realisable value. When an item is donated or sold it is recognised in the statement of financial activities at fair value, which is the amount the charity would have been willing to pay for the items on the open market.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **Financial instruments**

Financial instruments are classified and accounted for according to the substance of the contractual arrangement as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its liabilities.

##### **Financial assets**

Basic financial assets, which included sundry debtors, are initially measured at transaction price including transaction costs and are subsequently carried at fair value.

##### **Financial liabilities**

Basic financial liabilities, which include accruals and trade creditors, are initially measured at transaction price and subsequently measured at amortised cost

##### **Taxation**

The Foundation is a registered charity and as such its income and gains falling within Sections 466 to 493 of the Corporation Tax Act 2010 or Section 252 of the Taxation of Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

##### **Irrecoverable VAT**

The Foundation is not registered for VAT, therefore irrecoverable VAT is included with the costs to which it relates.

##### **Leases**

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

# THE ANDERSON FOUNDATION

## Notes to the Financial Statements - continued FOR THE PERIOD 1 APRIL 2024 TO 31 MARCH 2025

### 2. DONATIONS AND LEGACIES

	Period 1.4.24 to 31.3.25 £	Period 3.4.23 to 31.3.24 £
Donations - Unrestricted	25,607	41,621
Donations - Restricted	38,313	18,360
	63,920	59,981

### 3. INVESTMENT INCOME

	Period 1.4.24 to 31.3.25 £	Period 3.4.23 to 31.3.24 £
Interest receivable - trading	8,024	7,935

### 4. INCOME FROM CHARITABLE ACTIVITIES

	Period 1.4.43 to 31.3.25 £	Period 3.4.23 to 31.3.24 £
Activity		
Event table charges	146,738	153,362
Event auction receipts	645,375	619,402
Event specific donations	112,263	130,957
	904,375	903,721

### 5. RAISING FUNDS

#### Raising donations and legacies

	Period 1.4.24 to 31.3.25 £	Period 3.4.23 to 31.3.43 £
Other operating leases	14,400	14,400
Gallery running costs	14,615	51,051
	29,015	65,451

# THE ANDERSON FOUNDATION

## Notes to the Financial Statements - continued FOR THE PERIOD 1 APRIL 2024 TO 31 MARCH 2025

### 6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Event auction receipts	365,940	-	365,940
Event expenses	181,226	-	181,226
Governance costs	183,378	1,500	184,878
Donations Made	364,021	-	364,021
	<u>1,094,565</u>	<u>1,500</u>	<u>1,096,065</u>

### 7. SUPPORT COSTS

	Governance costs £
Governance costs	<u>1,500</u>

### 8. AUDITORS' REMUNERATION

	Period 1.4.24 to 31.3.25 £	Period 3.4.23 to 31.3.24 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>1,500</u>	<u>(3,300)</u>

### 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2025 nor for the period ended 31 March 2024.

#### Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2025 nor for the period ended 31 March 2024.

### 10. STAFF COSTS

The charity has no paid staff.

Trustees are considered to be key management personnel.

### 11. INTANGIBLE FIXED ASSETS

	Computer software £
<b>COST</b>	
At 1 April 2024 and 31 March 2025	<u>11,340</u>
<b>AMORTISATION</b>	
At 1 April 2024 and 31 March 2025	<u>11,340</u>
<b>NET BOOK VALUE</b>	
At 31 March 2025	<u>-</u>
At 1 April 2024	<u>-</u>

# THE ANDERSON FOUNDATION

## Notes to the Financial Statements - continued FOR THE PERIOD 1 APRIL 2024 TO 31 MARCH 2025

### 12. STOCKS

	31.3.25	31.03.24
	£	£
Stocks	<u>75,978</u>	<u>55,613</u>

### 13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other debtors	118,836	205,124
Prepayments and accrued income	<u>259,334</u>	<u>64,790</u>
	<u>378,170</u>	<u>269,914</u>

### 14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	17,926	44,656
Deferred income	266,417	243,606
Accruals	<u>158,921</u>	<u>52,558</u>
	<u>443,264</u>	<u>340,820</u>

Deferred income totalling £266,417 (2024: £243,606) represents amounts received in advance of future events.

£243,606 brought forward deferred income was released during the current year with a further £266,417 received during the year.

### 15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.25	31.3.24
	£	£
Within one year	14,400	14,400
Between one and five years	57,600	57,600
In more than five years	<u>200,400</u>	<u>214,800</u>
	<u>272,400</u>	<u>286,800</u>

### 16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted fund	31.3.25 Total funds	31.03.24 Total funds
	£	£	£	£
Current assets	833,436	100,523	933,959	980,279
Current liabilities	<u>(443,262)</u>	<u>-</u>	<u>(443,262)</u>	<u>(340,820)</u>
	<u>390,445</u>	<u>100,523</u>	<u>490,697</u>	<u>639,459</u>

# THE ANDERSON FOUNDATION

## Notes to the Financial Statements - continued FOR THE PERIOD 1 APRIL 2024 TO 31 MARCH 2025

### 17. MOVEMENT IN FUNDS

	At 31.3.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
Unrestricted fund	590,336	(199,894)	390,442
<b>Restricted funds</b>			
Restricted	49,123	51,132	100,255
<b>TOTAL FUNDS</b>	<u>639,459</u>	<u>(148,762)</u>	<u>490,697</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted fund	155,386	(355,278)	(199,894)
<b>Restricted funds</b>			
Restricted	820,933	(769,802)	51,132
<b>TOTAL FUNDS</b>	<u>976,319</u>	<u>(1,125,080)</u>	<u>(148,762)</u>

Comparatives for movement in funds

	At 01.04.24 £	Net movement in funds £	At 31.03.24 £
<b>Unrestricted funds</b>			
Unrestricted fund	639,986	(49,650)	590,336
<b>Restricted funds</b>			
Restricted	31,541	17,582	49,123
<b>TOTAL FUNDS</b>	<u>671,527</u>	<u>(32,068)</u>	<u>639,459</u>

# THE ANDERSON FOUNDATION

## Notes to the Financial Statements - continued FOR THE PERIOD 1 APRIL 2024 TO 31 MARCH 2025

### 17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted fund	387,009	(436,659)	(49,650)
<b>Restricted funds</b>			
Restricted	584,628	(567,046)	17,582
<b>TOTAL FUNDS</b>	971,637	(1,003,705)	(32,068)

Restricted amounts comprise net amounts raised specifically for Boxer Barbers 4 Ukraine, Shine, New Life, Motor Neurone Disease Association, BASICs Essex, Helen Rollason, DCC All Saints Marlow, Havens House Children Hospice, The Matt Hampson Foundation that have all been formally donated at 31 March 2025. It is at the Trustees' discretion what percentage each charity receives. Income and expenditure was incurred during the financial year in support of these individuals, with the restricted funds at 31 March 2025 of £100,254 reflecting amounts received and not yet spent.

### 18. RELATED PARTY DISCLOSURES

The Anderson Development Group support The Anderson Foundation through the provision of pro bono services and attending fundraising events, the services cannot be reliably quantified. Mark Anderson is a director and shareholder. Included within other debtors are amounts totalling £NIL (2024 £NIL) due from the Anderson Group of Companies.

### 19. ULTIMATE CONTROLLING PARTY

There is no controlling party.

### 20. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Period 1.4.24 to 31.3.25 £	Period 3.4.23 to 31.3.24 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(148,761)	(32,068)
<b>Adjustments for:</b>		
Interest received	(8,024)	(7,935)
Increase in stocks	(20,367)	(14,845)
Decrease/(increase) in debtors	(108,258)	29,652
Increase in creditors	102,445	28,012
<b>Net cash provided by/(used in) operations</b>	(182,965)	2,816

# THE ANDERSON FOUNDATION

## Notes to the Financial Statements - continued FOR THE PERIOD 1 APRIL 2024 TO 31 MARCH 2025

	At 1.04.24 £	Cash flow £	At 31.03.25 £
<b>21. ANALYSIS OF CHANGES IN NET FUNDS</b>			
Cash at bank and in hand	654,752	(174,941)	479,811
	<u>654,752</u>	<u>(174,941)</u>	<u>479,811</u>
<b>Total</b>	<u>654,752</u>	<u>(174,941)</u>	<u>479,811</u>