



THEODORA CHILDREN'S CHARITY

ANNUAL REPORT AND
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 2024

Trustees

Andre Poulie (Founder; Chair)
Jan Poulie (Founder; Vice Chair)
Joshua Byrne
Ian Kelly
Daniel Wise
Kenneth Robertshaw
Janet Lee
Helen Fentimen
Sabine Notz-Catsiapis

Registered Office

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Charity number

1094532

Company number

4535844



Independent Examiner

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Thank You From Our Co-Founder and Chair

André Poulie

2024 has been a most successful year for Theodora Children's Charity. I want to thank with all my heart all of our donors, Trusts and corporate partners who have trusted and honoured us with their generous support. In the year of our 30th anniversary, we have consolidated the activities of our charity in training 4 new talented artists, reopening 2 of our hospital partner programme visits; including at Great Ormond Street Hospital, moved our head offices to an energy filled location in the city and celebrated our history. Our board of directors also acted in keyways, helping us achieve visiting close to 16,000 children in hospitals across the UK.

During the last 3 decades, we have been privileged to observe and adapt to the evolution of the paediatric care. In working closely with our hospital partners, we constantly adapt our work to their needs and modestly help them as they look after children on their wards. We have frequently witnessed, that the visit of a Giggle Doctor can make a difference when a child is confronted with anxiety and a low morale. By diminishing the children's fears, we can also help the relationship between children and hospital staff. We admire the dedication of the NHS staff and are honoured to stand alongside them.

In the fast-changing world of healthcare, what remains constant is our team's desire to support children and keep their mental health and wellbeing at the centre of every Giggle Doctor interaction.

We live in challenging times, but I remain adamant that the dreams of today's children will create tomorrow's world. There are no boundaries for them, as long as we support children with love and the belief that they have the capacity to overcome challenges. I remain positive and grateful for what our charity has achieved and what we can continue achieve together.

With all best wishes,



Co-Founder and Chair of the
Board of Trustees of
Theodora Children's Charity

Dated: 9 April 2025



Trustees Report

The trustees present their annual report and financial statements for the year ended 31 December 2024.

Objects and Activities

Theodora Children's Charity is a national children's charity that works to reduce the impact of illness, whatever its severity, of hospital admissions for children and young people through our unique Giggle Doctor Programme.

Research shows that hospitals can be a frightening and lonely experience for children. It is especially distressing for younger children who may be separated from their parents, carers, and family for the first time.

Our mission is to help children living with illness, disability and serious health challenges feel better using the proven power of a visit from the Theodora Giggle Doctors. We know from parents the difference a visit can make to a child to help them cope with feeling isolated and anxious, especially for those children with mental health anxiety and challenges.

The Giggle Doctors are professional artistic performers, highly trained by the charity to work in both the hospital and specialist care environments, and with children with disabilities. We know from impact reports that the Giggle Doctor programme improves children's experience of hospital, reduces stress and anxiety, increases opportunities for play and improves wellbeing.

The Trustees have considered the requirements of the Charities Act 2011 and have satisfied themselves that they have complied with their duty to have regard to the Public Benefit guidance published by the Charity Commission.

Achievements and Performance

The Board of Trustees recognises that it has been another eventful and challenging year for us all and are very pleased with the overall result.

In 2024 we resumed visits at Great Ormond Street Hospital and began visits at Wythenshawe hospital in Manchester, bringing our total number of hospitals receiving regular visits to 15. We also carried out two one off pilot visits at hospitals in Rotherham and Cwmbran. In Rotherham, this has resulted in the hospital seeking funding in order to make a series of visits possible there in 2025.

As we work to consolidate our visits, we have seen a small increase in the number of children we've visited with our total for 2024 of 15,687. We have also started to work to understand the breadth of our secondary beneficiary reach in more detail, as estimate that in addition we benefitted approximately 45,492 parents/carers, hospital staff and siblings.

Trustees Report

Continuing to recognise the changing landscape in paediatric care and the rise in the number of children and young people with mental health difficulties, we have continued to upskill Giggle Doctors in this area, including organising training for our team provided by a specialist in children's mental health training.

We have also collaborated with our sister charities to pilot a new training model which emphasises the high level of professional and artistic skill and knowledge Giggle Doctors must attain to complete their work safely and effectively.

A visit from Giggle Doctors continues to be completely free of charge and parents, carers and the NHS pay nothing towards our costs.

The passion of our supporters for the work we do and their commitment to our cause allows us to provide playful interactions, fun and giggles for children. We are very grateful to the individuals who give regularly, and at our fundraising events, the companies and Trusts who support our projects, and those who generously support us in other ways.

At the end of 2024 we began the big task of moving the office and team to a new location, arriving to start 2025 in central London. The Board recognised that after 2 years, a new London location, with greater space, better working conditions and better value would suit our needs, whilst allowing our team to be able to interact with more potential supporters. As always, during 2024 our fundraising and wider office team were flexible, diverse, and creative in response to the ever-changing challenges to raise funds.

We look forward to welcoming visitors to our new office in 2025, and to a busy and exciting year.



Our Impact Report

In 2024 we visited:

15,687

children in hospital



45,492

**parents, carers, siblings
and hospital staff**



Our year at a glance

January



**We started the year with
17 Senior Giggle Doctors
and 4 new Trainees**



October

**Our Giggle Doctor
Programme
expanded to include
Wythenshaw
Hospital in
Manchester**



November

**We celebrated 10 years of
visits at Leeds General
Infirmary and 15 years at
Bradford Royal Infirmary**

July

**We celebrated 30
years of Theodora
Children's Charity!**



Our Impact Report

In 2024, Theodora Giggle Doctors have given giggles to 15,687 children and young people. Giggle Doctors delivered 958 visits at 15 core hospital partners as well as one off visits with 2 additional hospitals. Feedback from children, families, and NHS hospital staff continues to show the many positive benefits of Giggle Doctor visits:



The Giggle Doctors are like real doctors because they made me feel better but in a different way. -Rory

Whilst children are our primary beneficiaries at Theodora Children's Charity, in 2024 we began to gather more data to help us understand the reach and nature of our secondary beneficiary impact. Gathering data about the number of siblings, parents, carers and NHS hospital staff at a small number of our shifts has given us an initial estimate of 2.9 secondary beneficiaries for every child visited, bringing our **total estimated beneficiaries for 2024 including the children to 61,179**.

Parents and carers are one of our biggest secondary beneficiary groups:

“Meeting the Giggle Doctors really does cheer the mood up of being in hospital. As a parent, seeing Lily interact with the Giggle Doctors is very heartwarming, it made me feel so happy.” (Nicole, Lily’s mum)

“Just as I was leaving the mum caught up with me to thank me. She said how wonderful it had been to have some age-appropriate fun for her daughter. The atmosphere on their bay had been so serious and adult that her daughter couldn’t relax and be a kid.

**Our play had enabled her to be a child fully again and made the atmosphere in the bay feel friendly again.”
(Dr Fancy Pants, speaking about an encounter with a 7-year-old)**



In 2025, we will continue to build the volume of data we hold regarding our impact on secondary beneficiaries and deepen our understanding of the wider impact of Giggle Doctor visits on individuals around the children we visit.



[Click here](#) to access more information about impact measurement at Theodora Children's Charity where you can also view our annual impact reports.

Theodora Children's Charity
2024 Impact Report

How We Raise Funds

The commitment of our supporters for the work that we do allows us to bring our Giggle Doctors to children during, and beyond, the worst health challenge they and their family could face. Our thanks go to everyone who supported us this year, we couldn't have brought playfulness and laughter to children without you. Donations from charitable trusts, foundations and other grant makers continue to be vital, and we are grateful to all who support our work and help us to Give A Giggle.

Thank you to:

- The Leys Community Fund
- The National Lottery Community Fund
- The Fellfoot Charitable Trust
- The Edward Harvist Trust (The Harvist Estate)
- Garfield Weston Foundation
- Childwick Trust
- The Hilary Awdry Charitable Trust
- The Zochonis Charitable Trust
- Baron Davenport's Charity
- Condry Trust
- Simon Gibson Charitable Trust
- Edwards Lifesciences Foundation
- Community of the Presentation Trust
- The Gyll-Leng Charitable Trust
- Lillie Johnson Charitable Trust
- The Eveson Trust
- Marshall and Viggars Charitable Trust
- Fowler Smith and Jones Trust
- The John S Cohen Foundation
- The 29th May 1961 Charitable Trust
- The D C Moncrieff Charitable Trust
- The Charterhouse Charitable Trust
- The Lord Austin Trust
- The Lawson Trust
- Blakemore Foundation
- Peter Harrison Foundation
- The James Beattie Charitable Trust
- John Avins Trust
- Sovereign Health Care
- Shanly Foundation
- The Roger & Douglas Turner Charitable Trust
- Edith Murphy Foundation
- Leeds Convalescent Society

Thanks also go to our corporate sponsors and generous rotary clubs from familiar names to new, including but not limited to: Moose Toys, Alliance Healthcare UK, Lendlease Guvnors Club, Equifax Limited (UK) and Hugh James Law Firm.

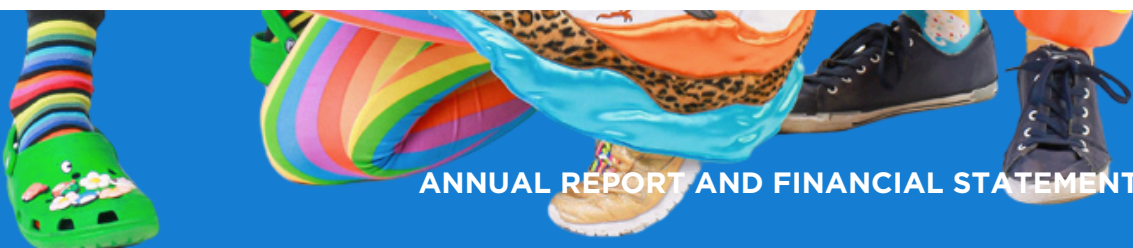
Our thanks go to everyone who were part of our two matched fundraising campaigns: in June raising £42,236, and our Christmas campaign raising a fantastic £85,009.

Our fundraising team worked extremely hard to engage and build positive relationships with all of our stakeholders. We are not funded by the NHS or other public sector organisations, and this means that we must be creative and flexible in our approach to raising the funds we need for the work we do, aiming to be diverse and collaborative in our approach.

Protecting our Supporters - Theodora Children's Charity is registered with the Fundraising Regulator and is committed to upholding the Fundraising Code of Practice. We manage supporter data in accordance with GDPR and ensure we only contact people who have agreed to hear from us. We do not ask anyone who appears to be vulnerable to commit to giving.



Financial Report



The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Funds

The Theodora Children's Charity depends solely on donations and grants from individuals, trusts, hospital charities, schools, clubs and companies. Funds available are sufficient to permit the Theodora Children's Charity to carry on operating in the medium term, thanks to the continued support of its donors.

Donations in kind

The charity did not receive any gifts in kind in lieu of goods in 2024.

Investment Policy

Under the Memorandum and Articles of Association, the charity has the power to make investments. The Trustees currently hold all of the charity's reserves with the Royal Bank of Scotland.

Reserves Policy

As at 31st December 2024, the charity had what the Charity Commission defines as free reserves of £208,972 to provide for the Charity's working capital needs. Reserves should provide a sensible contingency against any unexpected shortfall in fundraising income, emergency expenditure or seed money for new projects. The reserves policy to provide security is to hold between three and six months (and no less than three months) of running costs which will ensure the uninterrupted services and delivery of the Charity's objectives. The Trustees understand that the current level of reserves is lower than they would like but are taking steps to improve this as well as keeping this under review to ensure they are adequate for future operational needs.

Going Concern

The Trustees believe the charity has no going concern issues and will continue to evaluate the situation on an ongoing basis.

Small Company Provision

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

Structure, Governance and Management

Governing Document

The Theodora Children's Charity is a charitable company limited by guarantee (no. 4535844), incorporated on 16th September 2002 and registered as a charity on 7th November 2002. 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. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Andre Poulie
Jan Poulie
Joshua Byrne
Ian Kelly
Daniel Wise
Kenneth Robertshaw
Janet Lee
Helen Fentimen
Sabine Notz-Catsiapis





Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the Management Committee. The Management Committee seeks to ensure that the trustee body is experienced in both the business and the charitable sectors, having long-term experience in their own charities and businesses. The trustees of the charity are unpaid volunteers. We are very thankful for their support. New Board members are nominated by existing Trustees and the Board votes to decide if they are to be invited to join. A majority is required, including a vote from the chairman.

Trustee Induction

New Trustees are given a New Trustee Information Pack which contains information relevant to the Theodora Children's Charity. In addition, a copy of the annual accounts and a copy of the memorandum and articles of association for reference are also provided, along with Charity Commission guidance relating to the role and responsibilities of being a Trustee.

Risk Management

The Board of Trustees actively review the major risks which the charitable company faces and a risk register is reviewed every year. Due to the current economic situation we believe that maintaining reserves at the current levels, combined with an annual review of the internal controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Board has also examined other operational and business risks faced by the charitable company and confirm that they have established systems to mitigate these risks; including monthly 1:1 meetings with the Interim Chief Operating Officer.

The Board of Directors collaborate closely with the staff of The Theodora Children's Charity to provide support in the following areas of expertise: Communication, Fundraising, Human Resources, Legal and Giggle Doctor relations.

Organisational Structure

The Board of Trustees discusses and approves the annual budget and approves the accounts of the charitable company. Further to supporting the charity with their expertise, the Board of Theodora Children's Charity establishes the general strategy for the charity. It delegates to the Chief Executive to supervise the management of Theodora Children's Charity on a day-to-day basis and to implement Board decisions and strategies. Commencing in December 2024, the Fundraising and Communications Manager had additional responsibilities added and is now the Chief Operating Officer and can make these decisions under the direction of the Chief Executive.

The Chief Operating Officer oversees our fundraising campaigns and communications, along with a Senior Fundraiser and a freelance Trusts fundraiser. The Senior Finance Officer manages all income reporting, management accounts and statutory reporting. In the last quarter of the year, a Programme Administrator joined the team, to work alongside the Programme Manager and Impact Measurement Lead.

Plans for the future

Fundraising

In 2025, the charity will continue to focus on fundraising from Companies, Trusts and individuals and its twice-yearly fundraising campaigns – in the summer and at Christmas. Focus will be given to developing new relationships while also maintaining and growing existing ones. There will be critical focus on raising a diversified combination of both restricted and unrestricted income.

Programme

In 2025, we plan to consolidate our programme and carefully return to up to two more hospitals, whilst also gathering the necessary data to share within our impact reporting.

The trustee's report was approved by the Board of Trustees:



Co- Founder and Chair of the Board of Trustees

Dated: 9 April 2025

Independent Examiner's report to the Trustees of the Theodora Children's Charity

I report to the trustees on my examination of the financial statements of The Theodora Children's Charity (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.



Independent Examiner's report to the Trustees of the Theodora Children's Charity

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. Accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. The financial statements do not accord with those records;
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Berish Hoffman FCA
Landau Morley LLP
325-327 Oldfield Lane North
Middlesex
UB6 0FX

Dated: 9 April 2025



Statement of Financial Activities

Including income and expenditure amount for the year ended 31 December 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	2	236,593	506,381	742,974	459,486	103,349	562,835
Investments	3	7,140	-	7,140	2,616	-	2,616
Total income		243,733	506,381	750,114	462,102	103,349	565,451
Expenditure on:							
Raising funds	4	130,817	-	130,817	151,454	-	151,454
Charitable activities	5	102,239	379,719	481,958	163,255	324,503	487,758
Total expenditure		233,056	379,719	612,775	314,709	324,503	639,212
Net income/(expenditure)		10,677	126,662	137,339	147,393	(221,154)	(73,761)
Transfers between funds		(41,910)	41,910	-	(32,816)	32,816	-
Net movement in funds		(31,233)	168,572	137,339	114,577	(188,338)	(73,761)
Reconciliation of funds:							
Fund balances at 1 January 2024		255,468	95,938	351,406	140,891	284,276	425,167
Fund balances at 31 December 2024		224,235	264,510	488,745	255,468	95,938	351,406

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



Balance Sheet

As at 31 December 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		15,263		4,634
Current assets					
Debtors	11	39,048		54,970	
Cash at bank and in hand		472,399		317,652	
		511,447		372,622	
Creditors: amounts falling due within one year	12	(37,965)		(25,850)	
Net current assets			473,482		346,772
Total assets less current liabilities			488,745		351,406
Net assets excluding pension liability			488,745		351,406
The funds of the charity					
Restricted income funds	13	264,510		95,938	
Unrestricted funds		224,235		255,468	
		488,745		351,406	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 9 April 2025



Andre Poulie
Co- Founder and Chair of the Board of Trustees

Company registration number 4535844



Statement of Cash Flows

For the year ended 31 December 2024

Notes	2024		2023	
	£	£	£	£
Cash flows from operating activities				
Cash generated from/(absorbed by) operations		159,922		(90,180)
Investing activities				
Purchase of tangible fixed assets	(12,314)		-	
Investment income received	7,140		2,616	
Net cash (used in)/generated from investing activities		(5,174)		2,616
Net cash used in financing activities		-		-
Net increase/(decrease) in cash and cash equivalents		154,748		(87,564)
Cash and cash equivalents at beginning of year		317,652		405,216
Cash and cash equivalents at end of year		472,400		317,652



Notes to the Financial Statements

1. Accounting Policies

Charity information

The Theodora Children's Charity is a private company limited by guarantee incorporated in England and Wales. The registered office is Salisbury House Office 872, 29 Finsbury Circus, London, EC2M 5SQ.

1.1 Accounting Convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of meeting any performance-related conditions and there is not unconditional entitlement to the income, its recognition is deferred and included in creditors as deferred income until the performance-related conditions are met. Where entitlement occurs before income is received, the income is accrued.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office equipment	20% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.



Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.



“You can see Logan Ann’s delight at being with them, they were the best tonic after being in isolation.”

Logan Ann’s grandmother



2. Donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	236,393	356,381	592,774	364,486	103,349	467,835
Legacies receivable	200	150,000	150,200	95,000	-	95,000
	<u>236,593</u>	<u>506,381</u>	<u>742,974</u>	<u>459,486</u>	<u>103,349</u>	<u>562,835</u>
Donations and gifts						
Individuals	140,512	3,270	143,782	194,531	-	194,531
Corporate Sponsors	15,035	24,836	39,871	64,330	14,302	78,632
Trusts and Foundations	78,750	303,601	382,351	100,996	72,347	173,343
Other	2,096	24,674	26,770	4,629	16,700	21,329
	<u>236,393</u>	<u>356,381</u>	<u>592,774</u>	<u>364,486</u>	<u>103,349</u>	<u>467,835</u>

3. Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>7,140</u>	<u>2,616</u>

4. Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Commissions	2,426	2,661
Fundraising support	44,438	33,975
Staff costs	79,493	113,033
Support costs	4,460	1,785
	<u>130,817</u>	<u>151,454</u>



5. Charitable activities

	2024 £	2023 £
Staff costs	72,549	88,343
Giggle Doctor fees	179,374	130,423
Materials for Giggle Doctor	6,619	14,059
Giggle Doctor travel	22,629	17,094
Giggle Doctor training scheme	65,704	65,716
Giggle Doctor support costs	12,599	8,868
	<u>359,474</u>	<u>324,503</u>
Share of support costs (see note 6)	117,210	158,642
Share of governance costs (see note 6)	5,274	4,613
	<u>481,958</u>	<u>487,758</u>
Analysis by fund		
Unrestricted funds	102,239	163,255
Restricted funds	379,719	324,503
	<u>481,958</u>	<u>487,758</u>

6. Support costs allocated to activities

	2024 £	2023 £
Staff costs	50,167	81,295
Depreciation	1,686	1,544
Office Rent	29,396	37,582
Mobile costs	608	1,557
Other data services	2,735	2,160
Other admin services	19,583	13,665
Electricity	36	189
Maintenance	527	549
Insurance	2,053	3,177
Travelling	1,124	1,099
Bank Charges	399	295
Maintenance IT	13,356	17,315
Governance costs	5,274	4,613
	<u>126,944</u>	<u>165,040</u>
Analysed between:		
Fundraising	4,460	1,785
Charitable activities	122,484	163,255
	<u>126,944</u>	<u>165,040</u>

	2024 £	2023 £
Governance costs comprise:		
Independent Examiners fees	5,274	4,613
	<u>5,274</u>	<u>4,613</u>

7. Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8. Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
<u>6</u>	<u>6</u>

Employment costs	2024 £	2023 £
Wages and salaries	172,139	236,400
Social security costs	14,246	21,250
Other pension costs	15,824	25,021
	<u>202,209</u>	<u>282,671</u>

The key management personnel of the charity comprise the Trustees, the Voluntary Director and the Interim Chief Operating Officer. The total employee benefits of the key management personnel of the Charity were £39,741 (2023: £71,445).

The number of employees whose annual remuneration was £60,000 or more were:

	2024 Number	2023 Number
£70,001 to £80,000	<u>-</u>	<u>1</u>



9. Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10. Tangible fixed assets

	Office equipment £
Cost	
At 1 January 2024	18,000
Additions	12,314
	<hr/>
At 31 December 2024	30,314
	<hr/>
Depreciation and impairment	
At 1 January 2024	13,365
Depreciation charged in the year	1,686
	<hr/>
At 31 December 2024	15,051
	<hr/>
Carrying amount	
At 31 December 2024	15,263
	<hr/>
At 31 December 2023	4,634
	<hr/>

11. Debtors

Amounts falling due within one year:	2024 £	2023 £
Prepayments and accrued income	39,048	54,970

12. Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	23,556	21,151
Accruals and deferred income	14,409	4,699
	<hr/>	<hr/>
	37,965	25,850
	<hr/>	<hr/>





13. Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Restricted Funds	95,939	506,381	(379,719)	41,910	264,511
	<u>95,939</u>	<u>506,381</u>	<u>(379,719)</u>	<u>41,910</u>	<u>264,511</u>
	<u><u>95,939</u></u>	<u><u>506,381</u></u>	<u><u>(379,719)</u></u>	<u><u>41,910</u></u>	<u><u>264,511</u></u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Restricted Funds	284,277	103,349	(324,503)	32,816	95,939
	<u>284,277</u>	<u>103,349</u>	<u>(324,503)</u>	<u>32,816</u>	<u>95,939</u>
	<u><u>284,277</u></u>	<u><u>103,349</u></u>	<u><u>(324,503)</u></u>	<u><u>32,816</u></u>	<u><u>95,939</u></u>

14. Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Tangible assets	15,263	-	15,263
Current assets/(liabilities)	208,972	264,510	473,482
	<u>224,235</u>	<u>264,510</u>	<u>488,745</u>
	<u><u>224,235</u></u>	<u><u>264,510</u></u>	<u><u>488,745</u></u>
	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 December 2023:			
Tangible assets	4,634	-	4,634
Current assets/(liabilities)	250,834	95,938	346,772
	<u>255,468</u>	<u>95,938</u>	<u>351,406</u>
	<u><u>255,468</u></u>	<u><u>95,938</u></u>	<u><u>351,406</u></u>



15. Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	22,415	38,102
Between two and five years	19,451	-
	<u>41,866</u>	<u>38,102</u>

16. Company Limited by Guarantee

The company is limited by guarantee and has no share capital. The liability of its members is limited to £1 per member.

17. Related party transactions

The charity received donations of £30,000 (2023: £80,742) from Theodora Fondation Switzerland as a contribution towards administration costs. At the year end Theodora owed Theodora Fondation £11,829 (2023: £7,641). Theodora Switzerland was founded in Switzerland by Jan and Andre Poulie in 1993 in memory of their mother, Theodora. The work of The Theodora Children’s Charity, the UK charity, is inspired by the philosophy shared by this international network of Giggle Doctor programmes.

The charity also received donations of £40,230 (2023: £14,471) from the trustees and pro-bono professional services from D Wise, a trustee.





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