

REGISTERED COMPANY NUMBER: 06689824 (England and Wales)
REGISTERED CHARITY NUMBER: 1126262

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 1 AUGUST 2023 TO 31 JANUARY 2025
FOR
INTO GIVING LTD

Galloways Accounting Limited
15 West Street
Brighton
East Sussex
BN1 2RL

INTO GIVING LTD
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FOR THE PERIOD 1 AUGUST 2023 TO 31 JANUARY 2025

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INTO GIVING LTD
REPORT OF THE TRUSTEES
FOR THE PERIOD 1 AUGUST 2023 TO 31 JANUARY 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1 August 2023 to 31 January 2025. The trustees have adopted the provisions 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

INTO Giving supports a wide range of humanitarian and community causes whilst maintaining a special focus on education. The objectives of the Charity are:

- To advance the education of young people in particular, but not exclusively, girls and those living in impoverished circumstances, by making grants anywhere in the world;
- To act as a resource for young people providing advice and assistance and organising programmes of physical, educational and other activities as a means of advancing life and helping young people develop skills, capacities and capabilities that enable them to participate in society as independent, mature and responsible individuals;
- To advance such charitable purposes (according to the Law of England & Wales) for the public benefit, as the trustees see fit from time to time, through providing grants anywhere in the world that support the prevention or relief of poverty, the advancement of health, community development, human rights, environmental protection and improvement, science, amateur sport, the promotion of social diversity and harmony, the relief of those suffering disability and social, medical and financial disadvantage, the efficiency of fire, rescue and ambulance services, and to further such purposes as are recognisable as exclusively charitable under the Law of England and Wales.

For the period from 1 August 2023 to 31 January 2025, the Charity has been undergoing a period of review due to changes in funding, and consequentially there have been limited fundraising and donations during this period.

Activities

Total income of £101,077 was received during the year. Of this amount, £63,043 was donated by INTO University Partnerships to cover all costs of the remuneration and termination payments of the INTO Giving employees who left the business in August and September 2023.

The remaining £38,034 was received from donations, interest and other income.

A total £1,243 was donated to a number of charities including The Christie Charity and Bowel Cancer UK.

FINANCIAL REVIEW

Reserves policy

The Charity has, at 31 January 2025, unrestricted reserves amounting to £117,946 as shown on page 6 of these financial statements.

INTO Giving maintains restricted funds to facilitate strategic new initiatives in accordance with the Charity's mission and strategic plan. Restricted funds represent matched funding from the INTO Giving Founder, Andrew Colin. As at 31 January 2025, the Charity had restricted reserves of £85,924.

INTO GIVING LTD

REPORT OF THE TRUSTEES FOR THE PERIOD 1 AUGUST 2023 TO 31 JANUARY 2025

FINANCIAL REVIEW

Going concern

The Trustees have assessed the charity's ability to continue as a going concern.

At 31 January 2025, the Charity held cash and cash equivalents of £206,871, of which £85,924 was restricted and £120,947 was unrestricted. The Charity has no borrowings, no long-term liabilities, and only minimal recurring operating costs.

Given the very substantial level of unrestricted cash reserves, the complete absence of debt or financing obligations, and the low level of ongoing expenditure, the Trustees are satisfied that the unrestricted reserves are more than sufficient to meet all current and foreseeable commitments.

The Trustees therefore have a reasonable expectation that INTO Giving has adequate resources to continue in operational existence for the foreseeable future (being at least, but not limited to, the next 12 months from the date of approval of these financial statements).

Accordingly, the financial statements have been prepared on the going concern basis and the Trustees have concluded that there is no material uncertainty related to going concern.

FUTURE PLANS

To meet our commitment to supporting acutely disadvantaged schoolchildren, INTO Giving will, in 2025/26 continue to support education projects globally, despite the COVID-19-induced downturn in the Charity's income.

INTO Giving will continue to support our existing family of projects if required and where appropriate. All projects put forward will be put to the Trustees for consideration and selection.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity constitutes a Company limited by guarantee. The Directors are appointed and removed in accordance with the terms set out in the Company's Articles of Association. At least three Directors must be appointed at any one time, but there is no maximum to this number. There are currently eight Directors appointed to the Company, all of whom are Trustees of the Charity. A Chairperson is decided at each board meeting in the absences of an appointed Chairperson.

INTO GIVING LTD
REPORT OF THE TRUSTEES
FOR THE PERIOD 1 AUGUST 2023 TO 31 JANUARY 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Statement of Trustees' Responsibilities

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

Company and charity law requires the Trustees to prepare financial statements for each financial year. 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 group and parent charity and of the incoming resources and application of resources, including its income and expenditure, of the group for the year. In preparing those 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
- 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 adequate and proper accounting records that are sufficient to show and explain the Charity's transactions and 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 and regulations made thereafter and with the requirements of the Companies Act 2006. They 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.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves.

New Trustees are inducted and their responsibilities are outlined to them so that they are aware of their accountabilities.

Organisational structure

Day-to-day management of the charity is delegated to the Trustees with operational support provided on a zero-cost basis by INTO University Partnerships colleagues. INTO Giving's board of trustees aim to meet regularly to assess the financial and strategic direction of the charity, and to provide advice toward achieving the charity's objectives. By majority vote, the board approves the charity's annual accounts and all of INTO Giving's restricted and unrestricted grant-making.

Risk management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The main risk to the Charity is ensuring that funds raised by employees of INTO University Partnerships (IUP), their related companies, families and friends, go direct to the charity and that no funds go astray. This is a particular risk when working with partner charities based abroad.

However, INTO Giving has put in place measures to ensure that, as far as possible, the monies raised are spent on the intended project. This is done by completing due diligence prior to establishing any relationship with partner charities and establishing close relationships with our partner charities, who provide clear sets of accounts to INTO Giving showing how our donations have been spent and the impact of these donations on beneficiaries. Partner charities provide regular feedback, and we request they be open to INTO Giving staff and supporters who wish to visit the project.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06689824 (England and Wales)

INTO GIVING LTD
REPORT OF THE TRUSTEES
FOR THE PERIOD 1 AUGUST 2023 TO 31 JANUARY 2025

Registered Charity number
1126262

Registered office
One Gloucester Place
Brighton
East Sussex
BN1 4AA

Trustees
P S Ricketts (resigned 8/5/2024)
A J Colin
J R C Moyle (resigned 1/12/2023)
Y Ahmad (resigned 31/8/2023)
E M Samarasinghe
A M McGowan
A H Morgan
P A Thompson (resigned 19/2/2025)
S Williamson

All INTO Giving Trustees give their time voluntarily and receive no benefit from the Charity. The Trustees bring a wide and relevant range of experience to the Charity including work in education either at secondary or tertiary level and considerable business experience in the UK and abroad.

Independent Examiner
Colin Young FCA
Galloways Accounting Limited
15 West Street
Brighton
East Sussex
BN1 2RL

Bankers
CAFBank Ltd
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Operational address
One Gloucester Place
Brighton
East Sussex
BN1 4AA

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 08/12/2025 and signed on its behalf by:

E M Samarasinghe
.....
E M Samarasinghe - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
INTO GIVING LTD**

Independent examiner's report to the trustees of Into Giving Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 1 August 2023 to 31 January 2025.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



Colin Young FCA

Galloways Accounting Limited
15 West Street
Brighton
East Sussex
BN1 2RL

Date: 9/12/2025

INTO GIVING LTD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 AUGUST 2023 TO 31 JANUARY 2025

				Period 1/8/23 to 31/1/25	Year Ended 31/7/23
	Notes	Unrestricted funds £	Restricted fund £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		99,549	895	100,444	201,682
Investment income	2	633	-	633	10
Total		100,182	895	101,077	201,692
EXPENDITURE ON					
Raising funds	3	63,921	-	63,921	126,171
Charitable activities					
Asia & Middle East		-	-	-	68,068
Africa		-	100	100	960
Americas		-	-	-	6,664
Europe		180	1,063	1,243	18,779
General		10,503	-	10,503	19,986
Total		74,604	1,163	75,767	240,628
NET INCOME/(EXPENDITURE)		25,578	(268)	25,310	(38,936)
RECONCILIATION OF FUNDS					
Total funds brought forward		92,368	86,192	178,560	217,496
TOTAL FUNDS CARRIED FORWARD		117,946	85,924	203,870	178,560

The notes form part of these financial statements

INTO GIVING LTD

**BALANCE SHEET
31 JANUARY 2025**

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2023 Total funds £
CURRENT ASSETS					
Cash at bank		120,947	85,924	206,871	180,720
CREDITORS					
Amounts falling due within one year	7	(3,001)	-	(3,001)	(2,160)
NET CURRENT ASSETS		<u>117,946</u>	<u>85,924</u>	<u>203,870</u>	<u>178,560</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>117,946</u>	<u>85,924</u>	<u>203,870</u>	<u>178,560</u>
NET ASSETS		<u>117,946</u>	<u>85,924</u>	<u>203,870</u>	<u>178,560</u>
FUNDS	8				
Unrestricted funds				117,946	92,368
Restricted funds				<u>85,924</u>	<u>86,192</u>
TOTAL FUNDS				<u>203,870</u>	<u>178,560</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 January 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 January 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 08/12/2025 and were signed on its behalf by:

E M Samarasinghe
.....
E M Samarasinghe - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 AUGUST 2023 TO 31 JANUARY 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared on a going concern basis after consideration by the trustees that there are no material uncertainties about the Charity's ability to continue as a going concern. Such consideration includes a review of committed income and expenditures, cash flows and reserves. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

The accounts are presented in the companies functional currency of pound sterling (£). Monetary amounts in these financial statements are rounded to the nearest £1.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

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

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.

INTO GIVING LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 AUGUST 2023 TO 31 JANUARY 2025

2. INVESTMENT INCOME

	Period 1/8/23 to 31/1/25 £	Year Ended 31/7/23 £
Current Account Interest	633	10

3. RAISING FUNDS

Raising donations and legacies

	Period 1/8/23 to 31/1/25 £	Year Ended 31/7/23 £
Staff costs	63,043	117,395
Administrative expenses	878	8,776
	<u>63,921</u>	<u>126,171</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 January 2025 nor for the year ended 31 July 2023.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 January 2025 nor for the year ended 31 July 2023.

5. STAFF COSTS

The average monthly number of employees during the period was as follows:

	Period 1/8/23 to 31/1/25	Year Ended 31/7/23
Employees	<u>3</u>	<u>3</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Period 1/8/23 to 31/1/25	Year Ended 31/7/23
£60,001 - £70,000	<u>-</u>	<u>1</u>

All staff left the charity in September 2023. Payroll costs therefore relate only to the first two months of the period, and no further employees have been engaged.

INTO GIVING LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 AUGUST 2023 TO 31 JANUARY 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	181,886	19,796	201,682
Investment income	10	-	10
Total	181,896	19,796	201,692
EXPENDITURE ON			
Raising funds	126,171	-	126,171
Charitable activities			
Asia & Middle East	48,074	19,994	68,068
Africa	-	960	960
Americas	-	6,664	6,664
Europe	401	18,378	18,779
General	14,399	5,587	19,986
Total	189,045	51,583	240,628
NET INCOME/(EXPENDITURE)	(7,149)	(31,787)	(38,936)
RECONCILIATION OF FUNDS			
Total funds brought forward	99,517	117,979	217,496
TOTAL FUNDS CARRIED FORWARD	92,368	86,192	178,560

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2023 £
Accrued expenses	3,001	2,160

8. MOVEMENT IN FUNDS

	At 1/8/23 £	Net movement in funds £	At 31/1/25 £
Unrestricted funds			
General fund	92,368	25,578	117,946
Restricted funds			
Sponsorship of Children	86,192	(268)	85,924
TOTAL FUNDS	178,560	25,310	203,870

INTO GIVING LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 AUGUST 2023 TO 31 JANUARY 2025

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	100,182	(74,604)	25,578
Restricted funds			
Sponsorship of Children	895	(1,163)	(268)
TOTAL FUNDS	<u>101,077</u>	<u>(75,767)</u>	<u>25,310</u>

Comparatives for movement in funds

	At 1/8/22 £	Net movement in funds £	At 31/7/23 £
Unrestricted funds			
General fund	99,517	(7,149)	92,368
Restricted funds			
Sponsorship of Children	117,979	(31,787)	86,192
TOTAL FUNDS	<u>217,496</u>	<u>(38,936)</u>	<u>178,560</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	181,896	(189,045)	(7,149)
Restricted funds			
Sponsorship of Children	19,796	(51,583)	(31,787)
TOTAL FUNDS	<u>201,692</u>	<u>(240,628)</u>	<u>(38,936)</u>

INTO GIVING LTD

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 1 AUGUST 2023 TO 31 JANUARY 2025

9. RELATED PARTY DISCLOSURES

During the year, INTO University Partnerships financed £65,723 of the charity's operating costs, including salaries of the charity's team (2023: £136,561). This amount is therefore showing within income as a donation, as well as within expenditure in the financial statements.

10. ULTIMATE CONTROLLING PARTY

Into Giving Limited is controlled by the Board of Trustees.

11. COMPANY LIMITED BY GUARANTEE

The company is a private company, limited by guarantee and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £10 towards the assets of the company in the event of a liquidation.

INTO GIVING LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 AUGUST 2023 TO 31 JANUARY 2025

	Period 1/8/23 to 31/1/25 £	Year Ended 31/7/23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	100,444	201,682
Investment income		
Current Account Interest	633	10
Total incoming resources	101,077	201,692
EXPENDITURE		
Raising donations and legacies		
Wages	63,043	117,395
Administrative expenses	878	8,776
	63,921	126,171
Charitable activities		
Project costs	1,343	100,058
Support costs		
Management		
Telephone and internet	198	1,743
Postage and stationery	7	240
Other fundraising costs	3,441	7,990
Travel & Subsistence	1,040	1,266
Subscriptions	1,257	960
	5,943	12,199
Finance		
Bank charges	570	160
Accountancy	3,990	2,040
	4,560	2,200
Total resources expended	75,767	240,628
Net income/(expenditure)	25,310	(38,936)

This page does not form part of the statutory financial statements