CHILD RELIEF

England & Wales · Charity number 1139451

Details

Other names	INNOVAID
Status	Registered
Legal form	Charitable company
Company number	07337114
Registered	2010-12-22
Register	View on the Charity Commission register

Contact

Address	2a Victoria Road Kingston upon Thames KT1 3DW
Phone	07958478613
Email	hello@childrelief.org
Website	www.childrelief.org

Activities

Objects: SUCH PURPOSES AS ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.

Activities: CHILD RELIEF is a health charity that's 100% COMMITTED TO CHILDREN. We focus on life-saving & life-changing health interventions & advocacy. We help children in emergencies, extreme poverty & those in hospital care. We want to see a fair, just & kind world for children. One in which they are happy, healthy, supported & valued - able to grow & achieve their full, brilliant & God-given potential.

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing
- **Who:** Children/young People

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL
- Afghanistan
- Bangladesh
- Occupied Palestinian Territories
- Pakistan
- Syria
- Yemen
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£206,465	£207,504	-	-
2024-08-31	£175,716	£136,674	-	-
2023-08-31	£75,083	£29,611	-	-
2022-08-31	£0	£0	-	-
2021-08-31	£0	£0	-	-
2020-08-31	£0	£0	-	-

Trustees

Name	Role	Appointed
Dr Mohammad Akkib Rafique	Chair	2023-06-05
Dr Faisal Khalid Hanjra		2023-09-11
Jerome Steeve Brador		2025-03-07
Mohamed Akram Ansari		2023-08-02

Accounts

Child Relief

Charity No. 1139451

Company No. 07337114

Trustees' Report and Unaudited Accounts

31 August 2025

Contents

	Pages
Trustees' Annual Report	2
Statement of Financial Activities	3
Summary Income and Expenditure Account	4
Balance Sheet	5
Notes to the Accounts	6 to 12
Detailed Statement of Financial Activities	12 to 13

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 August 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07337114

Charity No. 1139451

Registered Office

2a Victoria Road
Kingston upon Thames
KT1 3DW

Directors and Trustees
The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

M.A. Ansari
J.S. Brador
F.K. Hanjra
M.A. Rafique

Accountants

Naseems Accountants
104 Stoney Lane
Birmingham
B12 8AF

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

M.A. Rafique
Trustee
21 May 2026

Child Relief

Statement of Financial Activities

for the year ended 31 August 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	3	206,465	206,465	175,716
Total		206,465	206,465	175,716
Expenditure on:				
Raising funds	4	-	-	573
Charitable activities	5	184,295	184,295	104,283
Other	6	23,209	23,209	31,819
Total		207,504	207,504	136,675
Net gains on investments		-	-	-
Net (expenditure)/income		(1,039)	(1,039)	39,041
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(1,039)	(1,039)	39,041
Other gains and losses				
Net movement in funds		(1,039)	(1,039)	39,041
Reconciliation of funds:				
Total funds brought forward		84,099	84,099	45,058
Total funds carried forward		83,060	83,060	84,099

Child Relief

Summary Income and Expenditure Account

for the year ended 31 August 2025

	2025	2024
	£	£
Income	206,465	175,716
Gross income for the year	206,465	175,716
Expenditure	207,504	136,675
Total expenditure for the year	207,504	136,675
Net (expenditure)/income before tax for the year	(1,039)	39,041
Net (expenditure)/income for the year	(1,039)	39,041

Child Relief
Balance Sheet

at 31 August 2025

Company No. 07337114	**Notes**	**2025**	**2024**
		£	**£**
Fixed assets			
Intangible assets	8	29,796	-
		29,796	-
Current assets			
Debtors	9	98	454
Cash at bank and in hand		53,766	84,245
		53,864	84,699
Creditors: Amount falling due within one year	10	(600)	(600)
Net current assets		53,264	84,099
Total assets less current liabilities		83,060	84,099
Net assets excluding pension asset or liability		83,060	84,099
Total net assets		83,060	84,099
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		83,060	84,099
		83,060	84,099
Reserves	11		
Total funds		83,060	84,099

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 31 August 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 21 May 2026

And signed on its behalf by:

M.A. Rafique
Trustee
21 May 2026

1 **Accounting policies**

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

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

Freehold investment property
Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks
Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents
Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors
Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 **Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from donations and legacies

	Unrestricted	Total 2025	Total 2024
	£	£	£
	206,465	206,465	175,716
	206,465	206,465	175,716

4 Expenditure on raising funds

	Total 2025	Total 2024
	£	£
Fundraising trading costs		
	-	573
	-	573

5 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Expenditure on charitable activities	184,295	184,295	104,283
Governance costs			
	184,295	184,295	104,283

6 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Employee costs	2,727	2,727	9,705
Motor and travel costs	2,712	2,712	-
General administrative costs	17,136	17,136	21,451
Legal and professional costs	634	634	663
	23,209	23,209	31,819

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Intangible fixed assets

	Develop-me nt costs	Total
	£	£
Cost		
Additions	29,796	29,796
At 31 August 2025	29,796	29,796
Net book values		
At 31 August 2025	29,796	29,796

9 Debtors

	2025	2024
	£	£
Other debtors	98	454
	98	454

10 Creditors:
amounts falling due within one year

	2025	2024
	£	£
Accruals	600	600
	600	600

11 Movement in funds

	At 1 September 2024	Incoming resources (including other gains/losses)	Resources expended	At 31 August 2025
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	84,099	206,465	(207,504)	83,060
Total funds	84,099	206,465	(207,504)	83,060

12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	-	29,796	29,796
Net current assets	53,864	(600)	53,264
	53,864	29,196	83,060

13 Reconciliation of net debt

	At 1 September 2024	Cash flows	At 31 August 2025
	£	£	£
Cash and cash equivalents	84,245	(30,479)	53,766
	84,245	(30,479)	53,766
Net debt	84,245	(30,479)	53,766

14 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Child Relief

Detailed Statement of Financial Activities

for the year ended 31 August 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies			
	206,465	206,465	175,716
	206,465	206,465	175,716
Total income and endowments	206,465	206,465	175,716
Expenditure on:			
Costs of other trading activities			
	-	-	573
	-	-	573
Total of expenditure on raising funds	-	-	573
Charitable activities			
	184,295	184,295	104,283
	184,295	184,295	104,283
Total of expenditure on charitable activities	184,295	184,295	104,283
Employee costs			
Temporary staff	2,727	2,727	9,705
	2,727	2,727	9,705
Motor and travel costs			
Travel and subsistence	2,712	2,712	-
	2,712	2,712	-
General administrative costs, including depreciation and amortisation			
Bank charges	561	561	1,035
Information and publications	-	-	372
Software, IT support and related costs	16,575	16,575	19,294
Sundry expenses	-	-	195
Telephone, fax and broadband	-	-	555
	17,136	17,136	21,451
Legal and professional costs			
Accountancy and bookkeeping	600	600	600
Other legal and professional costs	34	34	63
	634	634	663
Total of expenditure of other costs	23,209	23,209	31,819
Total expenditure	207,504	207,504	136,675

Net gains on investments	-	-	-
Net (expenditure)/income	(1,039)	(1,039)	39,041
Net (expenditure)/income before other gains/(losses)	(1,039)	(1,039)	39,041
Other Gains	-	-	-
Net movement in funds	(1,039)	(1,039)	39,041
Reconciliation of funds:			
Total funds brought forward	84,099	84,099	45,058
Total funds carried forward	83,060	83,060	84,099

Accounts

Charity number: 1139451

(England and Wales)

CHILD RELIEF

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 August 2024

CHILD RELIEF
Contents Page
For the year ended 31 August 2024

Report of the Trustees	1
Independent Examiner's Report to the Trustees	2
Statement of Financial Activities	3
Statement of Financial Position	4
Notes to the Financial Statements	5 to 4
Detailed Statement of Financial Activities	5

CHILD RELIEF
Report of the Trustees
For the year ended 31 August 2024

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 August 2024. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our purpose:
We exist to make children happy and healthy. When children feel boosted, they are on top of the world! Humanity needs happy, healthy children.

Our vision:
We want to see a world in which children are happy, healthy, respected and valued, with the support they need to achieve their full, brilliant and Godgiven potential.

Our mission;
We fight to transform the lives of children around the world, prioritising children caught up in emergencies, faeing extreme poverty, and those in medical care.

The trustees have considered the Charity Commision's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	CHILD RELIEF
Charity registration number	1139451
Principal address	2a Victoria Road Kingston upon Thames KT1 3DW

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Dr Sarah Khaliq
Dr Faisal Khalid Hanjra
Dr Mohammad Akkib Rafique
Mohamed Akram Ansari
Steeve Brador
Rizwan Khaliq

Independent examiners	Naseems Chartered Certified Accountants 104 Stoney Lane Sparkbrook Birmingham B12 8AF

Approved by the Board of Trustees and signed on its behalf by

MAkkibRafique .... 21 May 2025

Dr Mohammad Akkib Rafique

CHILD RELIEF

Statement of Financial Activities (including Income and Expenditure Account)

For the year ended 31 August 2024

	Notes	Unrestricted funds £
Income and endowments from:		
Donations and legacies		175,716
Total		**175,716**
Expenditure on:		
Raising funds		(136,674)
Total		**(136,674)**
Net income		**39,042**
Reconciliation of funds		
Total funds brought forward		45,058
Total funds carried forward		**84,100**

Statement of Financial Position
As at 31 August 2024

	Notes	2024
		£
Current assets		
Debtors		455
Cash at bank and in hand		84,245
		84,700
Creditors: amounts falling due within one year	2	(600)
Net current assets		**84,100**
Total assets less current liabilities		**84,100**
Net assets		**84,100**
The funds of the charity		
Unrestricted income funds		84,100
Total funds		**84,100**

For the year ended 31 August 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Dr Mohammad Akkib Rafique
Trustee

21 May 2025

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Companies Act 2006.

CHILD RELIEF meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The financial statement are prepared on the assumption that the charity is a going concern and will continue its operations for the foreseeable future.

2. Creditors: amounts falling due within one year

	2024
	£
Accruals and deferred income	600
	600

CHILD RELIEF
Detailed Statement of Financial Activities
For the year ended 31 August 2024

	2024
	£
INCOME AND ENDOWMENT	
Donations and legacies	
Donations	175,716
	175,716
Total incoming resources	**175,716**
EXPENDITURE	
Raising donations and legacies	
Donations	(136,011)
	(136,011)
SUPPORT COSTS	
Governance costs	
Governance costs	(663)
	(663)
Total resources expended	**(136,674)**
Net income	**39,042**

This page does not form part of the statutory financial statements

CHILD RELIEF

England & Wales - Charity number 1139451

Accounts

Charity number: 1139451

(England and Wales)

Child Relief

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 August 2023

Child Relief

Contents Page

For the year ended 31 August 2023

Report of the Trustees	1
Statement of Financial Activities	2
Statement of Financial Position	3
Notes to the Financial Statements	4 to 5
Detailed Statement of Financial Activities	6

Child Relief
Report of the Trustees
For the year ended 31 August 2023

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 August 2023. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our purpose:
We exist to make children happy and healthy. When children feel boosted, they are on top of the world! Humanity needs happy, healthy children.

Our vision:
We want to see a world in which children are happy, healthy, respected and valued, with the support they need to achieve their full, brilliant and God-given potential.

Our mission:
We fight to transform the lives of children around the world, prioritising children caught up in emergencies, facing extreme poverty, and those in medical care.

The trustees have considered the Charity Commision's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Child Relief
Charity registration number	1139451
Principal address	2a Victoria Road Kingston upon Thames KT1 3DW

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Independent examiners	Naseems Chartered Certified Accountants 104 Stoney Lane Sparkbrook Birmingham B12 8AF

Approved by the Board of Trustees and signed on its behalf by

MdAkRafique
....
Dr Mohammad Akkib Rafique

27 March 2024

Child Relief
Statement of Financial Activities (including Income and Expenditure account)
For the year ended 31 August 2023

	Notes	Unrestricted funds £
Income and endowments from:		
Donations and legacies	2	75,083
Total		**75,083**
Expenditure on:		
Raising funds	3	(29,611)
Total		**(29,611)**
Net income		**45,472**
Reconciliation of funds		
Total funds brought forward		(414)
Total funds carried forward		**45,058**

Child Relief
Statement of Financial Position
As at 31 August 2023

	Notes	2023
		£
Current assets		
Debtors	5	69
Cash at bank and in hand		60,589
		60,658
Creditors: amounts falling due within one year	6	(600)
Net current assets		**60,058**
Total assets less current liabilities		**60,058**
Creditors: amounts falling due after more than one year	7	(15,000)
Net assets		**45,058**
The funds of the charity		
Unrestricted income funds		45,058
Total funds		**45,058**

For the year ended 31 August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Mohd Akrafique

Dr Mohammad Akkib Rafique
Trustee

27 March 2024

Child Relief
Notes to the Financial Statements
For the year ended 31 August 2023

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Companies Act 2006.

Child Relief meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

Going concern
The financial statement are prepared on the assumption that the charrity is a going concern and will continue its operations for the foreseeable future.

2. Income from donations and legacies

	2023
	£
Unrestricted funds	
Donations received	75,083
	75,083

3. Expenditure on generating donations and legacies

	2023
	£
Unrestricted funds	
Donations	19,050
Support costs	10,561
	29,611

4. Analysis of support costs

	2023
	£
Advertising and Fundraising	9,600
Bank Fees	911
Accountancy Fees	50
	10,561

5. Debtors

	2023
	£
Amounts due within one year:	
Trade debtors	69
	69

6. Creditors: amounts falling due within one year

	2023
	£
Trade creditors	600
	600

7. Creditors: amounts falling due after more than one year

	2023
	£
Loans and overdrafts	15,000
	15,000

9. Analysis of net assets between funds

	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£
Unrestricted funds			
General			
General	60,058	(15,000)	45,058
	60,058	**(15,000)**	**45,058**

Child Relief
Detailed Statement of Financial Activities
For the year ended 31 August 2023

	2023
	£
INCOME AND ENDOWMENT	
Donations and legacies	
Donations	75,083
	75,083
Total incoming resources	**75,083**
EXPENDITURE	
Raising donations and legacies	
Donations	(19,050)
	(19,050)
SUPPORT COSTS	
Advertising and Fundraising	
Advertising and Fundraising	(9,600)
	(9,600)
Bank Fees	
Bank Fees	(911)
	(911)
Accountancy Fees	
Accountancy Fees	(50)
	(50)
Total resources expended	**(29,611)**
Net Income	**45,472**