

A Child of Mine
Annual Report and Unaudited Financial Statements
for the financial year ended 30 June 2025

Carthy Accountants Limited
33 Eastgate Street
Stafford
ST16 2LZ

Charity Number: 1152159

A Child of Mine

CONTENTS

	Page
Reference and Administrative Information	3
Trustees' Report	4 - 7
Statement of Trustees' Responsibilities	8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 - 16

A Child of Mine

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Nicola Kate Cardenas Blanco Elizabeth Anne Lennon Andrea Hoy Helen Taylor Sue Culver Catherine Andrews
Chairperson	Pamela Kearns
Charity Number in England and Wales	1152159
Principal Address	1 The Green Stafford ST17 4BH
Independent Examiner	Carthy Accountants Limited 33 Eastgate Street Stafford ST16 2LZ

A Child of Mine TRUSTEES' REPORT

for the financial year ended 30 June 2025

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 30 June 2025.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of A Child of Mine present a summary of its purpose, governance, activities, achievements and finances for the financial year 30 June 2025.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

To Provide emotional and practical support to bereaved parents and families. To work in partnership with health professionals to improve the care and support available when a child dies.

Objectives

The charity objectives, as outlined in the constitution, are to alleviate the mental and physical suffering of bereaved parents and families in England and Wales by providing advice, support, and practical guidance. This includes working with healthcare professionals to improve bereavement care and utilizing various channels such as email, telephone, face-to-face meetings, social media, and an online website. Additionally, the charity aims to promote and protect the physical and mental health and wellbeing of bereaved parents and families by providing financial assistance, support, education, and practical advice. Financial assistance is available to families who have lost a child under the age of 18 and reside in Staffordshire.

Structure, Governance and Management

Governance

A Child of Mine is governed by its constitution, adopted on 23rd April 2013.

Composition of the Board and Board Appointment Process

The current board of 7 Trustees will be re-appointed or appointed at the Annual General Meeting in December 2025.

Upon appointment, all Trustees are provided with an introduction to the charity by the Chair and others as deemed appropriate and provided with information from the Charity Commission on the roles and responsibilities of a charity trustee. The board of Trustees come from a range of professional backgrounds relevant to the charity's objectives.

Risk Review

The Trustees have assessed the major risks to which the charity is exposed, those related to the operations and finances of the Charity and are satisfied that systems are in place to mitigate any exposure to the major risks. These procedures are periodically reviewed.

Attendance at Board meetings

The charity's governance remained robust throughout the year. The Board of Trustees fulfilled its fiduciary and strategic duties, meeting a total of six times over the financial period to oversee operations, review financial performance, and set the direction for future service delivery.

A Child of Mine continues to operate efficiently and effectively. The Trustees, with their diverse skills and knowledge, have contributed significantly to defining the charity's objectives, reviewing milestones and raising awareness of the charity's activities. The Board looks forward to the coming year, aiming to further deliver on the charity's objectives, expand the charity's reach, secure additional resources, and intensify fundraising efforts.

Financial Review

The results for the financial year are set out on page 10 and additional notes are provided showing income and expenditure in greater detail.

A Child of Mine TRUSTEES' REPORT

for the financial year ended 30 June 2025

Results and Dividends

At the end of the financial year the charity has assets of £117,756 (2024 - £118,262) and liabilities of £1,622 (2024 - £5,172). The net assets of the charity have increased by £3,044.

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. A Child of Mine subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Achievements

Despite the ongoing challenging climate within the charity sector, we are profoundly proud to have not only maintained but significantly expanded our reach this year. Our strategic decision, taken in recent years, to alternate support groups between online and face-to-face sessions has been instrumental in extending our services to a much wider geographical area, ensuring our support remains accessible and flexible for families. As we marked our 12th year as a registered charity in May 2025, we remain dedicated to keeping our services and deep engagement with the families we support our utmost priority, looking forward to the next year with both appreciation for the challenges and determination for continued growth.

We are always incredibly proud to be recognised and respected by our peers, including bereavement teams at major UK children's hospitals. The palliative care team at Great Ormond Street Hospital even considers us the "go-to charity for child loss." As one Bereavement Service Manager at Great Ormond Street put it, "I hold your work in high esteem and believe what you do for bereaved parents is extraordinary. I will continue to promote A Child of Mine."

We are honoured to continue our position on the National Children's Hospital Bereavement Network which has continued to be an online meeting with a face to face once a year. This is a huge testament to the work we are doing and has enabled us to develop new key relationships with other children's hospitals across the country and gives the group a parent voice. Our work with the Child Death Overview Process (CDOP) has grown this year and we are grateful to be working more closely with the specialist nurses to provide education for student nurses and other agency staff. These relationships help us develop and further our aims as a charity, and they are vital for us to move forward to provide the best possible support we can. We were deeply privileged to receive acknowledgment from the Chief Superintendent at Staffordshire Police for the essential work we carry out in relation to child death support. This recognition highlights the critical nature of our services within the wider professional network.

Our commitment to reaching every bereaved parent across the UK was demonstrated by the resounding success of National Bereaved Parents Day, which was held on 3rd July 2024. This marked the fifth year of the campaign and was designed to acknowledge and unite every parent who has experienced loss, whether in pregnancy, infancy, or a child at any age.

The day was impactful, reaching over 5 million people nationally. The success was significantly boosted by key partner organisations, with charities and services such as Ronald McDonald House Charities UK, Sands, Samaritans, and the NHS all actively sharing and supporting the day. We were encouraged to see so many organisations holding their own services, acknowledging the day, and parents getting actively involved. We aim to leverage this momentum to make the 2025 campaign even bigger and better, securing wider engagement across all sectors. The Board is pleased of the dedication shown by our staff, volunteers, and the wider community that supports our mission. We look forward to building on these achievements in the next financial year.

This year, we focused on meeting the diverse needs of our community and expanding our geographical reach. Recognising a significant gap in local services, we successfully launched a new support group specifically for those who have experienced the loss of an adult child. This group provides a vital, tailored space for shared grief and currently meets regularly at our Stafford office.

We extended our outreach into the Staffordshire Moorlands area with two successful initiatives coinciding with Baby Loss Awareness Week in October: establishing a new, well-attended memorial service in Cheadle on 15th October, and coordinating a beautiful ribbon display to visually acknowledge and commemorate baby loss awareness in the local community.

Volunteer efforts continue to be the backbone of our support services and community spirit. A wonderful new community group called "Crochet of Mine" was established this year. This dedicated group crochets and knits beautiful items that are placed in our memory boxes for bereaved parents, adding a personal and comforting touch. They have also been instrumental in creating items specifically for our fundraising efforts. Additionally, we are delighted to have welcomed a couple of new volunteers who are now helping regularly in the office, greatly improving our administrative efficiency and allowing staff to dedicate more time to core support services.

Working with local businesses and community organisations is extremely important for us as it helps develop relationships within our community and creates opportunities for mutual benefit. This year, we made significant

A Child of Mine TRUSTEES' REPORT

for the financial year ended 30 June 2025

progress in formalising our corporate engagement strategy and deepening local support. We are delighted to announce two major "Charity of the Year" partnerships: The Hex Group chose A Child of Mine for 2025 and 2026, providing valuable fundraising and marketing support to enhance our profile and stability, while Stafford Building Society also selected us, offering crucial sponsorship for our annual charity ball in 2025. In terms of corporate and grant support, we established a new partnership with Homes Plus, who provided both dedicated volunteers and a valuable grant specifically to support the running of our teenage support group. The Elm Group have also supported our work in jointly sponsoring our teenage group throughout 2025. We secured sponsorship for our other groups from Cheadle Running Club and Stone Lions Club and our playgroup was awarded grant funding for 2025 and 2026 from the National Lottery. Additionally, we are grateful that This is Fitness has continued its support of the charity throughout the year. Finally, we successfully engaged with local community organisations, including Rotary Clubs, Lions, and Inner Wheel groups. Their support was instrumental in raising funds and significantly increasing awareness of our cause within the local community.

We have found fundraising has continued to be challenging again this year due to cost of living increases and what we see as a sign of the times currently. We did add a new fundraising event to our calendar this year in a Christmas Wreath making workshop and this was well attended, and we hope to replicate this next year. We are saddened to say that we had to take the decision to postpone our Charity Ball in October 2024. The reasoning for this was on many levels but it was the right decision to make and again sadly a sign of the times in the current economic climate. That said, we have been extremely grateful to our community who have supported the charity in events that have raised comparable levels of funding to what we would have raised through our charity ball, which has helped greatly.

The trustees continue to focus on maintaining the appropriate balance between financial stability and investment in charitable activity, and the Board regularly reviews the levels of an appropriate reserves policy. Given the current economic volatility and the ongoing impact of the cost-of-living crisis, it remains important that we hold a level of reserves that can sustain our core activity until we have a clearer picture of short- and medium-term fundraising potential. We aim to hold a target level of free reserves of around £40,000, which the trustees consider to be approximately six months of core expenditure, including staff salaries, accommodation costs, and general running costs.

Designated funds are ring-fenced for a specified future use. We currently have £11,370 of designated funds to support specific projects and pieces of work agreed by the Trustees and cannot be used for the general running costs of the charity. W

Activities

A Child of Mine has continued to focus on its activities as set out in the constitution. There are many activities which contribute to achieving our objectives: We provide emotional and spiritual support, financial support, advice, practical guidance, information, and vital peer support directly to bereaved families after a child's death, through group work and 1-2-1 sessions.

We strive to improve professional care for families whose child has died. We do this by working closely with both bereaved families and multi-agency professionals to help improve care and educate on the needs and experiences of bereaved parents.

We further this by the provision of information for families and professionals, attending regular meetings with key healthcare professionals, lecturing, networking, focus groups and multi-agency alliances. We partner with other relevant charity organisations to work together to ultimately support our beneficiaries. We also sit on some prevalent bereavement groups across the West Midlands including: the charity's CEO being a member of the regional networking group for the Child Death Overview Panel (CDOP), lay member for the Staffordshire Child Death Overview Panel and for the Black Country Neonatal death reviews, the National Children's Hospitals Bereavement Network, Staffordshire Bereavement Alliance, Friends of Stafford Cemeteries and an independent chair for LeDeR governance group (Learning from the lives and deaths of people with learning a disability and autism).

For families within our area of benefit we provide small financial grants (via referral). We offer several different support groups, which include a 'Stay and Play Playgroup', for bereaved parents and their children born before or after loss, a teenage group for bereaved young people, building confidence through humour and creative activities. We also host a drop-in peer support group for bereaved parents, in partnership with our local child death nurse specialists. These drop-in sessions run at two venues across Staffordshire. We also run 2 baby loss support groups specifically for those who have lost in early pregnancy and those who have experienced a stillbirth/baby loss. All these groups have been well attended this year and have continued to provide valuable support for those who need it.

We provide 2 memorial services for families within Staffordshire, these services are hosted by Cheadle Methodist Church and St Mary's Church in Stafford. They offer a safe place to come and remember those children or babies that were lost too soon. They provide an emotional outlet and a place to meet others who have also lost children.

"We get so much comfort attending your services, just being with others who have experienced the same loss" –

A Child of Mine TRUSTEES' REPORT

for the financial year ended 30 June 2025
Hayley, a bereaved mother.

In 2020 we established a National Awareness Day for bereaved parents which is held on 3rd July each year. On the lead up to the day we share stories from many bereaved parents as a way of uniting this community regardless of when they have lost and in what circumstance. It is a powerful day and opens the conversation that babies and child die, and it is okay for us to talk about it.

The Future

We are looking forward to the next 12 months and further growing ACOM. In 2026 we celebrate 13 years of being a registered charity. We are still very aware that we are in a difficult economic environment, nevertheless our income has been maintained this year. Nevertheless, we are cognisant that there is likely to be an ongoing impact on charity funding and community fundraising in the short/medium term. However, building on our services and relationships with healthcare professionals and increasing the communication and reach within our community we are confident that we will continue to sustain and fund our charitable activities.

We aim to look at further developing the support we can provide, for the mental health and wellbeing of our families. We have also identified the need for grandparents' group which, maybe in partnership with Birmingham Children's Hospital, and we will look to address this in the new financial year. We are still looking to offer wellbeing workshops, pamper days and other ways to support our bereaved families and to improve their wellbeing.

I would like to take this opportunity to thank everyone who has been involved in the charity to date. To our fabulous trustees, staff, supporters, and volunteers without whom, we would not be able to make such a difference to our families' lives.

We aim to look at further developing the support we can provide, in particular for the mental health and wellbeing of our families. We have also identified the need for an adult child loss group which we will look to address in the new financial year. We are still looking to offer wellbeing workshops, pamper days and other ways to support our bereaved families and to improve their wellbeing.

I would like to take this opportunity to thank everyone who has been involved in the charity to date. To our fabulous trustees, staff, supporters and volunteers without whom, we would not be able to make such a difference to our families' lives.

Approved by the Board of Trustees on 6th March 26 and signed on its behalf by:



Pamela Kearns
Chairperson

A Child of Mine
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 30 June 2025

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

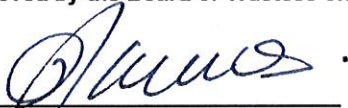
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate 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. 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.

Approved by the Board of Trustees on 6th March 26 and signed on its behalf by:



Pamela Kearns
Chairperson

A Child of Mine

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF A CHILD OF MINE

We have examined the financial statements of the charity for the financial year ended 30 June 2025, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011. The charity's trustees consider that an audit is not required for this financial year under Section 145 of the Charities Act 2011 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

We 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.

Carthy Accountants Limited
CARTHY ACCOUNTANTS LIMITED
33 Eastgate Street
Stafford
ST16 2LZ

Date:

A Child of Mine
STATEMENT OF FINANCIAL ACTIVITIES
for the financial year ended 30 June 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Donations and legacies	4.1	61,098	15,200	76,298	51,009	17,841	68,850
Charitable activities							
- Grants from governments and other co-funders	4.2	-	-	-	2,641	-	2,641
Investments	4.3	409	-	409	-	-	-
Other income	4.4	-	-	-	475	-	475
Total income		61,507	15,200	76,707	54,125	17,841	71,966
Expenditure							
Charitable activities	5.1	65,349	7,739	73,088	54,039	11,979	66,018
Other expenditure	5.2	1,643	(1,068)	575	-	-	-
Total Expenditure		66,992	6,671	73,663	54,039	11,979	66,018
Net income/(expenditure)		(5,485)	8,529	3,044	86	5,862	5,948
Transfers between funds		-	-	-	218	(218)	-
Net movement in funds for the financial year		(5,485)	8,529	3,044	304	5,644	5,948
Reconciliation of funds:							
Total funds beginning of the year	14	88,476	24,614	113,090	88,172	18,970	107,142
Total funds at the end of the year		82,991	33,143	116,134	88,476	24,614	113,090

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

A Child of Mine
BALANCE SHEET
as at 30 June 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	9	1,726	2,301
Current Assets			
Debtors	10	1,250	986
Cash at bank and in hand		114,780	114,975
		116,030	115,961
Creditors: Amounts falling due within one year	11	(1,622)	(5,172)
Net Current Assets		114,408	110,789
Total Assets less Current Liabilities		116,134	113,090
Funds			
Restricted trust funds		33,143	24,614
Designated funds (Unrestricted)		11,370	11,370
General fund (unrestricted)		71,621	77,106
Total funds	14	116,134	113,090

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 6th March 26 and signed on its behalf by


Pamela Kearns
Chairperson

A Child of Mine

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. GENERAL INFORMATION

A Child of Mine is a charity incorporated in the United Kingdom. The registered office of the charity is 1 The Green, Stafford, ST17 4BH, United Kingdom which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 30 June 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

A Child of Mine**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 30 June 2025

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	25% Reducing balance
----------------------------------	----------------------

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charity of our size and nature, we use our auditors to assist with the preparation of the financial statements.

4. INCOME

4.1 DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Donations and legacies	<u>61,098</u>	<u>15,200</u>	<u>76,298</u>	<u>68,850</u>
4.2 CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Grants from governments and other co-funders:				
Income from charitable activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,641</u>
4.3 INVESTMENTS	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Investments	<u>409</u>	<u>-</u>	<u>409</u>	<u>-</u>

A Child of Mine
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

4.4	OTHER INCOME		Unrestricted Funds	Restricted Funds	2025	2024
			£	£	£	£
	Other income		-	-	-	475
5.	EXPENDITURE					
5.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2025	2024
		£	£	£	£	£
	Expenditure on charitable activities	73,088	-	-	73,088	66,018
5.2	OTHER EXPENDITURE	Direct Costs	Other Costs	Support Costs	2025	2024
		£	£	£	£	£
	Other expenditure	575	-	-	575	-
6.	NET INCOME				2025	2024
					£	£
	Net Income is stated after charging/(crediting):					
	Depreciation of tangible assets				575	767
7.	INVESTMENT AND OTHER INCOME				2025	2024
					£	£
	Bank interest				409	667
8.	EMPLOYEES AND REMUNERATION					
	Number of employees				2025	2024
	The average number of persons employed (including executive trustees) during the financial year was as follows: 2				Number	Number
	Employees				2	2
	The staff costs comprise:				2025	2024
					£	£
	Wages and salaries				59,279	51,075

A Child of Mine

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

9. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Total £
Cost		
At 30 June 2025	6,695	6,695
Depreciation		
At 1 July 2024	4,394	4,394
Charge for the financial year	575	575
At 30 June 2025	4,969	4,969
Net book value		
At 30 June 2025	1,726	1,726
At 30 June 2024	2,301	2,301

10. DEBTORS

	2025 £	2024 £
Other debtors	-	986
Prepayments and accrued income	1,250	-
	1,250	986

11. CREDITORS

Amounts falling due within one year

	2025 £	2024 £
Taxation and social security costs (Note 12)	470	395
Other creditors	192	127
Accruals and deferred income	960	4,650
	1,622	5,172

12. TAXATION AND SOCIAL SECURITY

	2025 £	2024 £
Creditors:		
PAYE / NI	470	395

13. RESERVES

	2025 £	2024 £
At the beginning of the year	113,090	107,142
Surplus for the financial year	3,044	5,948
At the end of the year	116,134	113,090

A Child of Mine
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

14. FUNDS

14.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 July 2023	88,172	18,970	107,142
Movement during the financial year	304	5,644	5,948
At 30 June 2024	88,476	24,614	113,090
Movement during the financial year	(5,485)	8,529	3,044
At 30 June 2025	82,991	33,143	116,134

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 July 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 30 June 2025 £
Restricted funds					
Dads group	848	-	-	-	848
Our Space	981	2,750	1,915	-	1,816
Sunshine and Rainbows	391	8,170	2,073	-	6,488
Mariposa	244	900	70	-	1,074
Publications	1,179	-	-	-	1,179
PPE	-	-	-	536	536
Resource library	630	880	241	-	1,269
Pamper Day	3,000	-	-	-	3,000
Butterfly boxes	16,805	-	2,682	-	14,123
Overhead costs	-	500	500	-	-
Gayle 1-2-1 costs	-	2,000	-	-	2,000
Training	536	-	-	(536)	-
Snowdrops	-	414	34	-	380
Adult Loss Group	-	-	430	-	430
	24,614	15,614	7,085	-	33,143
Unrestricted funds					
Pamper Days	6,500	-	-	-	6,500
Christmas Presents	2,000	-	-	-	2,000
Watercolour experience	-	960	960	-	-
Publications	2,870	-	-	-	2,870
Unrestricted General	77,106	60,133	65,618	-	71,621
	88,476	61,093	(66,578)	-	82,991
Total funds	113,090	76,707	73,663	-	116,134

15. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.