

THE CASCADE FOUNDATION

Financial statements for the
year ended 31st August 2024

Charity number: 1154017

Charitable Incorporated Organisation
Registered England and Wales

THE CASCADE FOUNDATION
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2024

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THE CASCADE FOUNDATION

Administrative details for the period ended 31st August 2024

Registered Charity number	1154017
Trustees and Management Committee	Ken Lewis OBE Richard Main MBE Susan Blackburn Victoria Blakeman
Administrative address	Ms J. Hewitt-Main OBE 40 Kents Hill Road Benfleet Essex SS7 5PL
Bankers	HSBC Bank Plc 33 Town Square Basildon Essex SS14 1BA
Independent Examiner	Mrs Dinah Markwell Retired Acc., Manager Willow House Eccles, Norwich Norfolk NR16 2JR

THE CASCADE FOUNDATION

The Trustees present their annual report for the period ended 31st August 2024

Governing document

The organisation is operated under the rules of its constitution which was adopted 30th September 2013.

Recruitment and appointment of new Trustees

The Charity aims to ensure that its Trustees can bring a range of different skills to the board. We would look to recruit Trustees who have worked with offenders, ex-offenders, the long-term unemployed, NEETs and people who are at risk of crime due to their learning disabilities, which contributes towards the achievement of the Charity's objective.

Induction and training of new Trustees

All new Trustees are provided with details of their responsibilities by the way of relevant charity commission leaflets. Further training is available to any Trustees who need it.

Organisational structure and management

The day-to-day running and management of the Charity is undertaken by the Trustees. They are responsible for identifying and appointing staff members, to whom some aspects of the charitable work is delegated.

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 insurance against fraud and error.

Objectives and activities

Objective for this year: The charity aims to help as many people as possible via telephone or email. This includes individuals, groups, TV producers, colleges, and universities. The goal is to raise awareness of The Cascade Foundation, its results, and research while working with prisoners and individuals who have come through The Cascade hub, whom may need references or accommodation.

Looking back over our emails and Zoom meetings whom The Cascade as engage with:

- **Matthew Hancock** - (ALF) Accessible Learning Foundation - Launch
- **CSJ Foundation** - Better Insulate than Never:
- **Jo-ann Simpson** – Neurodiversity Support Manager - HMP Buckley Hall

- **TV Producer for Channel 4 Banged Up 2023**
- **The Shannon Trust, our only Competitor within the prison system**
- **Josh Phoenix**, - the recruitment coordinator for DN Colleges Group
- **Michael Malmqvist** - imvi improving vision:
- **Kadie Smith** - Trainee Counselling Psychologist
- **Russell Webster**
- **Arran Smith** - Send Group
- **The DWP Fails People With A Learning Disability**
- **Amy McManus** Employer Consultant - Get Set UK
- **James Seaton** - Apprenticeship opportunities
- **Matt Hancock** - I've secured a Bill slot in Parliament
- **Dr Neil Alexander-Passe**
- **Carol Harris** - The South Yorkshire authorities
- **Tiger Ritchie** BB2 Studios - Chris Packham
- **Samantha Beddoes** Head of TV | Executive Producer Jamie Oliver Productions

Collaborations and Engagements:

This year, we were approached by a wide range of professionals—including specialists, teachers, TV producers, and educational centres—who were interested in working with us.

- At the beginning of the year, Matt Hancock's charity ALF was due to launch. He also secured a bill slot in Parliament for his Dyslexia Street Screening and Teacher Training Bill. Scheduled for presentation in the House of Commons on 23rd April, this marks its final opportunity to become law. He hoped we could attend in London to show support.
- We were contacted by the newly appointed Neurodiversity Sports Manager from HMP Buckley Hall. She shared that they were at the early stages of working within the prison system and were keen to collaborate and learn from us.
- Three television programmes reached out: one from Channel 4's Banged Up, which was to be filmed in a prison; another with Chris Packham's team; and the third seeking our involvement in a new Jamie Oliver show, also for Channel 4. All focused on supporting neurodiverse individuals in education and employment.
- The DN Colleges Group—which includes University Campus Doncaster, Doncaster College, University Campus North Lancashire, and North Lindsey College—contacted us to explore collaboration with Cascade. They saw great partnership potential in supporting mature students.
- Numerous agencies from the Doncaster area also reached out. They were impressed by our work with adult learners and alternative provision for children and expressed interest in working with us on apprenticeships and our distinctive teaching methods.
- We've also been involved with the CSJ Foundation's "Better Insulate Than Never" initiative. This research highlights how the number of male NEETs (Not in Education, Employment, or Training) is rising at a record pace due to stagflation. Our CEO has dedicated years to this cause, conducting interviews in Basildon, Southend, London, and Leeds.

THE CASCADE FOUNDATION

The Trustees present their annual report for the period ended 31st August 2024

Activities:

Our charity has been incredibly active and impactful! over this last year.

1. Overview of Activities

- **Consultancy with the Home Office:** Since 2021, our Chairperson, Richard Main MBE, has been successfully consulting with the Home Office, leading to continued lectures and support for their colleagues. This year he engaged with 3 Lunch n' Learn.
- **Governorship at SEN School in Kettering:** Richard Main MBE has also been appointed as a governor, where he has been observing teachers, introducing new engagement strategies, and promoting a holistic approach to child development.

2. Impact and Outcomes

- **Matt Hancock - Launch Our CEO** collaborated with ALF to present the 'Dyslexia Behind Bars report part 1 & 2' and research other research papers from our many other projects.
- **3 TV Producers from Channel 4 and BBC:** Our CEO shared literacy knowledge with zoom and telephone calls about our work within the prison system.

3. Financial Overview

Volunteer Contributions: All activities during this period were conducted on a volunteer basis.

4. Governance and Management

- Collaborations and Partnerships:
 - Worked with Matt Hancock on zoom about the future of dyslexia in school.
 - Collaborated with Aaron Smith on the Send Group.
 - Engaged with Katie Smith, studying on the Doctorate programme at York St John University. She was seeking charities in the Yorkshire area who support prison leavers, which she aims to publish. Her study is about hearing their experience of receiving support from psychological practitioners. In particular she aims to explore these experiences for individuals who are highly vulnerable to likelihood of exploitation, trafficking and coercion. She noticed there is a gap in the literature and our psychological understanding of this and therefore she feels that giving this voice back to the survivors of such experiences, themselves would make a powerful impact.
- **James Seaton -** Apprenticeship opportunities within Cascade Foundation, looking to work with employers who can take advantage of our government funded provision to

give local people opportunities. The standards we deliver are also available to existing staff within the organisation where appropriate.

5. Challenges and Future Plans

- **Support for Learners:** Our CEO has been providing ongoing support to learners like Ronald, Ian Curry and many others who faced challenges after the closure of Cascade within Doncaster.

Title: A One-Man Protest: Ian's Journey Through Illiteracy and Hope

Introduction

Introduce Ian Curry: a former miner with exceptional practical skills who never had the chance to succeed in traditional education. How his life unravelled after the death of his father and the systemic failures he faced when seeking support.

Early Struggles

- Ian's childhood learning difficulties and isolation in school
- The bond with his father, who managed all his paperwork
- The loss of his father, leading to Ian's world collapsing

A Meeting at the Cascade Hub

- Our vision for the Cascade Health and Learning Hub
- Ian's arrival, his determination, and your first encounters
- Building mutual trust: offering Ian a place to grow while he helped physically build the space

Transformation Through Learning

- How affirmations, phonics, and new approaches helped Ian learn
- His growing confidence: attending events, using computers, engaging with the community
- The pivotal moment when Ian felt empowered enough to enroll in college

The System That Failed Him

- The college's denial of his learning disability
- The toll: mental health struggles, antidepressants, and having to fund private assessments
- Ian's realization: traditional teaching methods worsened his condition

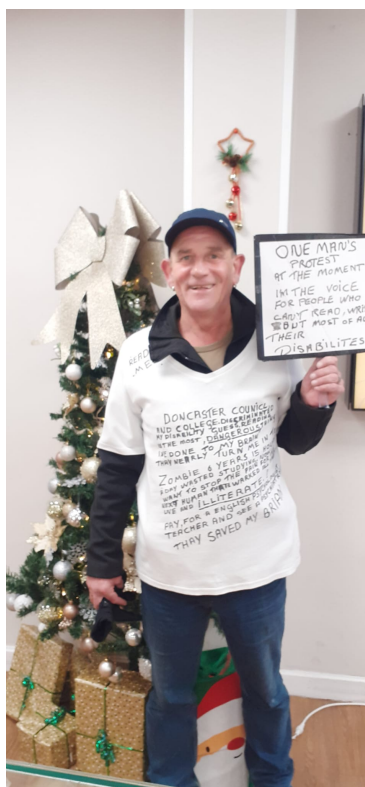
The One-Man Protest

Ian's powerful protest statements quotes:

“At the moment I am the voice for people who can’t read right but most of all their disabilities mainstream teaching is dangerous Psychotherapist pact-final report said double defect working memory, extremely old memory below 56%. College adult assessment report no sign of Dyslexia. They broke my heart and put me on antidepressants, no good for a Dyslexia disability!”

- The desperation of adults with learning difficulties
- The inadequacy of mainstream education systems
- The transformative power of safe, nurturing environments like Cascade

Ian's story teaches us: about compassion, educational reform, the need for tailored learning, and how giving someone dignity and belief can change everything. He now stands as a voice for others like him.



THE CASCADE FOUNDATION

The Trustees present their annual report for the period ended 31st August 2023

Achievements:

Our CEO has made significant strides in addressing neurodiversity within the prison system.

Here are two key achievements based on her description:

1. Addressing Prison education and the Shannon Trust
2. Chelmsford suicide prevention measures

Initial Encounters and Research:

Her journey began in 2004 at a women's prison in Hockley, where she observed shocking conditions in neurodiversity education. Resources were poor, and teachers misunderstood neurodiverse learners, often mislabeling their needs as attention-seeking.

Her second visit was to Chelmsford men's prison, where classrooms were disorganised and uninspiring. After personally trying the Shannon Trust's Toe-by-Toe programme and finding it ineffective, she identified similar struggles among others. She reached out to Christopher Morgan MBE of the Shannon Trust—whose work began through a pen-friend system—and learned how his book Invisible Crying Tree funded the trust's early development.

Innovation and Support:

Determined to improve teaching for neurodiverse learners, she spent five years researching multi-sensory learning approaches, NLP (Neuro-Linguistic Programming), and theories of multiple intelligences. She introduced creative, tactile tools—like sand and even toothpaste—into lessons, creating fun and memorable ways for prisoners to engage with reading, writing, and their own learning styles.

Mentoring and Training:

Recognising the limitations of peer-led programmes such as Toe-by-Toe, she envisioned something more empowering. Many inmates weren't engaging with education or employment, so we recruited them as mentors. After training, they became teachers and eventually qualified learning coaches. This boosted their confidence and employability, and dramatically improved the prison environment. Inspectors praised the outcomes: reduced conflict, increased morale, and a noticeable cultural shift. Staff said it had become a pleasure to come to work.

Russel Webster - The voices of Neurodiverse People in the criminal justice system "Not naughty, stupid or bad" A new (6 December 2023) report by User Voice seeks to give a

voice to the many neurodivergent people in the criminal justice system. The report is based on interviews with 104 people in 11 different prisons and a survey with 250 other people in contact with the criminal justice system. All these 354 people had been diagnosed or had diagnosed themselves as neurodivergent. Interviewees were asked about their lives prior to involvement in the criminal justice system before focusing on their experiences as neurodivergent people with the police, probation and prison services.

Overall themes

The report found that most interviewees had not been educated about their neurodiverse condition or how it impacts their emotions, feelings, or ways to communicate. The majority had continuously been labelled 'stupid', 'bad' or 'naughty' when they were children and "lived their lives according to this label".

Chelmsford Prison December 2023:

A Prison Service spokesperson said: "Since this incident, HMP Chelmsford has improved its safety procedures to better spot and support those at risk of self-harm and suicide including rolling out training for all staff."

It said more than 85% of staff had received suicide and self-harm training, and that would rise to 100% within three months. An additional 16 safety officers and two custodial managers had been put in place since 2021, the MoJ said.

A jail's suicide prevention measures have been criticised by the prisons ombudsman after an inmate killed himself within days of arriving.

Paul Joseph, 46, had been remanded to HMP Chelmsford on 24 February 2021, charged with attempted murder.

Mr Joseph was not being monitored when he was found hanged in his cell on 2 March, and the ombudsman said warnings had been ignored.

The Ministry of Justice said Chelmsford had improved its safety measures.

Mr Joseph, who had been also been charged with kidnap, had told court staff he would kill himself if he was sent to prison, the Local Democracy Reporting Service said.

Despite prison staff being warned about what Mr Joseph said, they stopped the suicide and self-harm monitoring protocol, known as ACCT, the day after his arrival.

Drug access contributed to inmate's death - report Elizabeth Moody, deputy prisons and probation ombudsman, said in her report that staff had "ignored" warnings from the court about Mr Joseph's comments.

She added the prison also failed to wait for a mental health assessment before they stopped ACCT monitoring.

A report from the most recent full inspection of Chelmsford by His Majesty's Inspectorate of Prisons (HMIP), in May and June 2018, had also raised concerns about how inmates at risk of self-harm and suicide were managed.

It noted there were 16 self-inflicted deaths over the previous eight years, and four since the last inspection, and too many recommendations from the ombudsman had not been implemented.

The inquest into Mr Joseph's death recorded a narrative conclusion, finding the ACCT should have been left open on 25 February.

It concluded Mr Joseph did not receive adequate care or support from prison or healthcare staff at Chelmsford. 'Poor judgement' The criticism comes two years after previous reports highlighted failings about ACCT at Chelmsford Prison.

HMIP said in 2021 that despite serious concerns raised in 2018 and the subsequent intervention of the ombudsman, outcomes had deteriorated in those three years.

The ombudsman said she was concerned the same issues arising in February 2021 had been found again following Mr Joseph's death.

She added: "I consider that staff showed poor judgement and stopped ACCT monitoring too soon. This is not the first time I have raised concerns about ACCT management at Chelmsford."

Inspection of HMP & YOI Chelmsford Inspectors visited this prison in January/February 2024.

What did they find?

Prisoners did not feel safe enough. Too many prisoners were harming themselves.

We gave the prison 2 out of 4 for this

Prisoners did not get enough time out of their cells. Some prisoners were not treated fairly. The prison needed a lot of repairs.

We gave the prison 2 out of 4 for this.

Teaching for prisoners was not good enough. Prisoners did not get enough help with reading.

We gave the prison 2 out of 4 for this.

Remand prisoners did not get enough help before they left the prison.

We gave the prison 2 out of 4 for this.

THE CASCADE FOUNDATION

The Trustees present their annual report for the period ended 31st August 2024

Publicity and Media Exposure: A Year of Visibility, Resilience, and Advocacy

Despite our CEO becoming housebound following long-term illness and Covid-related complications, The Cascade Foundation continues to grow in reach and impact. From telephone interviews and Zoom calls to TikTok content, we've remained deeply engaged with researchers, educators, and ex-offenders—ensuring our work remains both visible and valuable.

Remote Leadership, Ongoing Influence

The CEO has overseen all operations voluntarily from home. Despite personal health challenges, we continue to be contacted weekly by universities, colleges, researchers in criminal justice, and dyslexia specialists. Our inbox is full, our calendar is booked—and our mission has never been more relevant.

Television and Media Projects

1. Channel 4 Documentary on Prisons

Initially envisioned as a groundbreaking program featuring real ex-offenders and prison officers, the production sadly shifted direction—opting instead for a celebrity-driven format. While we had supported the early casting and research, including offering several ex-offenders willing to share their experiences, the final result was deeply disappointing. The show included violent outbursts that misrepresented rehabilitation progress. Planned follow-ups—including a women's prison segment—were scrapped. No recognition was given to our input.

2. BBC Two Program with Chris Patton

This project sought to highlight the connection between dyslexia and the criminal justice system. Producers were enthusiastic about our research and experience. However, due to last-minute filming restrictions from the Ministry of Justice, the prison-based aspect of the episode had to be abandoned, diluting the original focus. Although aired, it no longer reflected the central purpose we had supported.

3. Jamie Oliver Team Collaboration (in Development)

Following visits to several UK prisons, the production team approached us to consult on their next concept. Drawing on our work in Chelmsford, Doncaster, and beyond, we helped shape the early stages of a potential program aimed at supporting children with dyslexia—addressing root causes before they manifest in the criminal system. While Jamie Oliver was keen to enter the prisons, current restrictions prevented that, and the concept is being reworked. The program remains in active development.

Digital Advocacy Through TikTok

With in-person work paused, we turned to digital outreach. Our TikTok account now features clips from prison sessions, insights from our research, and testimonials from ex-offenders. The response has been remarkable:

- 79% of our viewers are women, with 21% men
- Half of our viewership is based in Doncaster, and the rest comes from Sheffield, Benfleet, Southend, Barnsley, and Chelmsford
- We continue to connect with SEN teachers, parents, and professionals committed to literacy and rehabilitation

Even though the CEO hasn't physically been to Doncaster in years, the reach of our work has only grown.

THE CASCADE FOUNDATION

The Trustees present their annual report for the period ended 31st August 2023

Financial Review

Financial and Operational Review - Reporting Period: 2023–2024

CEO Health and Leadership Transition

Since December 2021, our CEO has been living with the severe long-term effects of Covid pneumonia. Following hospitalization, rehabilitation, and an extensive community care plan supported by social services and the Long Covid Service, she has been diagnosed with a number of chronic conditions, including:

- Fibromyalgia
- Widespread Osteoarthritis
- Sjögren's Syndrome
- Postural Orthostatic Tachycardia Syndrome (POTS)
- Sleep Apnoea

Due to mobility challenges and unstable blood pressure, the CEO is now housebound and relies on a crutch, walker, or wheelchair. Despite this, she continues to lead voluntarily from home with the support of two care companions who assist her on brief weekly outings.

Support and Continuity

Despite these challenges, The Cascade Foundation has remained active and available:

- Website and email services continue uninterrupted, offering referrals and advice to colleges, universities, schools, and individuals with neurodiverse needs.
- We remain a valuable knowledge base for ongoing research and requests from academics, educators, and community partners.

Financial Management

- Discussions are ongoing with HSBC regarding interest-related debt on The Cascade Foundation's account.
- To date, monthly payments have been consistently made despite the absence of full-time staff or paid fundraising activity.

- All activity since 2023 has been voluntary, eliminating salary expenses but placing limits on expansion.

Future Planning

- The CEO, who has championed this work since entering her first prison in 2003, is facing growing health challenges.
- A decision regarding the formal closure of The Cascade Foundation is being considered for 2026.
- As we approach the 20th anniversary of our second project, the focus is shifting toward capturing and preserving the legacy of our work.

Volunteer Involvement

Our volunteer community remains strong and motivated:

- Numerous individuals continue to inquire about volunteering, training, and supporting neurodiverse learners in both prison and community settings.
- These ongoing expressions of interest underscore the continued demand and appreciation for Cascade's unique approach.

A Final Note from the CEO

"The Cascade Foundation has been my dream, my vocation, and my life's work. Watching others take up the work I once led on the ground—Jamie Oliver, Matt Hancock, and others—is bittersweet. I would've been there too, if my body allowed. But I've started exploring AI as a way to keep our stories alive—to document everything from our prison projects to the transition houses and success stories we've helped nurture. Some of the ex-offenders we supported still reach out, 20 years on, sharing how they've rebuilt their lives. That's when I know: nothing was wasted. Not a single effort, not a single moment. I'm still here, just working with a different kind of strength now."

THE CASCADE FOUNDATION

The Trustees present their annual report for the period ended 31st August 2023

Statement of trustees' responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs for the Charity at the year end and of its incoming resources and resources expended during that 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; where applicable
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statement on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

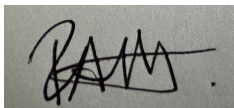
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities' Act 2011.

They are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees declare that they have approved the above report.

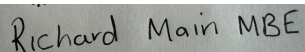
Signed on behalf of the Trustees

Signed:



Date: 12 September 2024

Name and position:



Chairperson

Independent examiners report to the Trustees of THE CASCADE FOUNDATION for the period ended 31st August 2023

I report on the accounts of the Charity for the year ended 31st August 2024 which are set out on pages / to /.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities' Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My 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 accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations for you as 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 my examination, no matter has come to my attention:

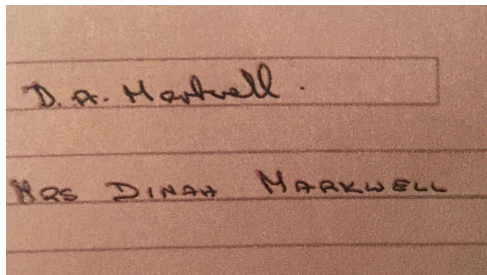
1 which gives me reasonable cause to believe that, in any material respect, the requirements:

to keep accounting records in accordance with section 130 of the 2011 Act; and

to prepare accounts which accord with the accounting records and comply with accounting requirements of the 2011 Act have not been met: or

Independent examiners report to the Trustees of THE CASCADE FOUNDATION for the period ended 31st August 2023

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



D.A. Markwell.

MRS DINAH MARKWELL

Mrs D.A. Markwell
Retired Accounts Manager
Willow House
Eccles,
Norwich
Norfolk
NR16 2JR

Date: 12 September 2024

THE CASCADE FOUNDATION
Income and expenditure account
for the period ended 31st August 2024

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Income				
Contracts & commissioning (Home Office)	0.00		0.00	0.00
Grants & donations	706.29		706.29	375.00
Fundraising	0.00		0.00	0.00
Total	706.29		706.29	375.25
Restricted funds				
Total Income	706.29			
Expenditure				
Advertising and marketing	85.00		85.00	85.00
Bank charges	75.00		75.00	75.00
Depreciation	0.00		0.00	0.00
Equipment	0.00		0.00	0.00
Insurances	0.00		0.00	0.00
Printing and stationery	0.00		0.00	0.00
Rent and rates	0.00		0.00	0.00
Salaries	0.00		0.00	0.00
Staff, trustees and volunteers	0.00		0.00	0.00
Telephone, internet, ICT	0.00		0.00	0.00
Fundraising costs	0.00		0.00	0.00
Professional fees	0.00		0.00	0.00
Debtors (JHM)	0.00		0.00	0.00
Expenses	0.00		0.00	0.00

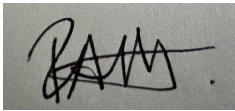
Total Expenditure	160.00	160.00	160.00
Net income (expenditure)			
Funds brought forward at 1 September 2023	-4677.48	-4677.48	
Prior year adjustment	0	0	0
Funds carried forward at 1 September 2024	-4173.77	-4173.77	

THE CASCADE FOUNDATION
Balance sheet
for the period ended 31st August 2021

		2021	2020
	Notes	£	£
Fixed Assets	2	0	0
Current Assets			
Debtors	3		0
Cash in bank & in hand			0
Total Current Assets			0
Liabilities			
Creditors – amounts due more than one year	3	0	0
Net Current Assets			
Creditors – amounts due more than one year		0	0
Net Assets		0	0
Funds of the company			
Unrestricted Funds		0	0
Restricted Funds		0	0
Total funds			0

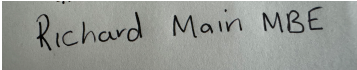
The financial statements on pages 13 and 14 were approved by the Trustees and signed on their behalf by:

Signed:

A handwritten signature in black ink, appearing to be 'RAM', followed by a period.

Date: 12 September 2024

Name and position:

A handwritten note in black ink that reads 'Richard Main MBE'.

Chairperson

THE CASCADE FOUNDATION

Notes to the financial statements for the period ended 31st August 2022

1 Accounting policies

1.1 Basis of preparation

These financial statements have been prepared under the historical cost basis and in accordance with the Charities Act 2011 and related regulations.

1.2 Incoming resources

These are included in the Income and Expenditure account. Incoming resources are recognised when:

- the company becomes entitled to the resources
- the directors are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Where incoming resources have related expenditure (as with fund-raising or contract in the Income and Expenditure account

Grants and donations are only included in the Income and Expenditure account when the company has unconditional entitlement to the resources.

Contractual income is only included in the Income and Expenditure account once the related goods or performance related services have been delivered.

Investment income is included in the accounts when receivable.

1.3 Expenditure and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the company to pay out resources.

1.4 Depreciation

Tangible assets are capitalised if they can be used for more than three years and cost at least £250. They are valued at cost, or, if gifted, at the value to the company on receipt.

The rates applicable are;

Fixtures and fittings	25% Reducing balance
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IT Equipment	33% on cost
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1.5 Taxes

The Charity is exempt from corporation tax on its charitable activities. As at the date of these accounts the Charity is not VAT registered

THE CASCADE FOUNDATION

Notes to the financial statements for the period ended 31st August 2023

2 Tangible fixed assets

	Fixtures & Fittings £	IT Equipment £	Total £
Cost			
Additions	0	0	0
At 31st August 2022	0	0	0
	<hr/>	<hr/>	<hr/>
	0	0	0

Depreciation

At 1st September 2022

Charge this period

At 31st August 2023

Net book value at 31st August 2023

3 Debtors and creditors

	2024
	£
Trade debtors	0
	<hr/>
	0
Creditors - due within one year	
Trade creditors	0
	<hr/>

4 Trustees remuneration, benefits and expenses

There were no trustees' remuneration in the period of these accounts.

5 Staff costs

Salaries and wages

2024
£
0

No employees received emoluments in excess of £60,000

THE CASCADE FOUNDATION
Notes to the financial statements
for the period ended 31st August 2024

6 Grants and Donations

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Awards for All		0	0
South Yorkshire PCC		0	0
Moto		0	0
Rotary Club		0	0
Donations	706.29	0	706.29
Total Grants and Donations	706.29	0	706.29

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