

REGISTERED COMPANY NUMBER: 07211447 (England and Wales)
REGISTERED CHARITY NUMBER: 1154709

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH APRIL 2025
FOR
MIGRANT CHILDREN'S FOUNDATION

Sproull & Co.
Chartered Accountants
First Floor, Jebson House
53-61 High Street
Ruislip
Middlesex
HA4 7BD

MIGRANT CHILDREN'S FOUNDATION

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FOR THE YEAR ENDED 30TH APRIL 2025

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MIGRANT CHILDREN'S FOUNDATION

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30TH APRIL 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Migrant Children's Foundation (MCF) is a non-profit, non-political and non-religious organisation whose sole aim is to enrich and develop the lives and education of disadvantaged children in Beijing, China. The organisation is staffed by a dedicated team of long-term volunteers who organise and manage MCF events and programs, and maintain relationships with schools and parents.

Introduction

This report details the activities and achievements of The Migrant Children's Foundation (MCF) during the reporting period. MCF remains steadfast in its mission as a non-profit, non-political, and non-religious organisation with the sole aim of enriching and developing the lives and education of disadvantaged children. This work is made possible by a dedicated team of long-term volunteers who coordinate programs, manage events, and foster relationships with schools and parents.

Charitable Purposes

As established in its governing document, MCF exists to enrich and develop the lives and education of disadvantaged children. All activities undertaken are designed to fulfil this purpose through practical support, educational enhancement, health interventions, and the creation of opportunities for personal growth.

Summary of Activities and Progress

MCF has delivered a broad portfolio of programs, demonstrating both consistency in its core services and growth in its reach and impact.

Health and Wellbeing

- Dental Care: Provision of dental check-ups continued, serving over 150 children.
- Health Checkups: Over 200 children received general health screenings.
- Glasses Galore: The program scaled significantly, providing eye examinations for over 700 children and glasses for more than 125.

Educational Enrichment and Skills Development

- Future Thinkers: The ongoing partnership with ArkA architectural company continues to foster design thinking, creativity, and teamwork among migrant and international students.
- Fun with Science: The program is now active with the support of Professor David Evans from Beijing University of Chemical Technology.
- MCF IMPROV Program: Continued successfully, engaging over 100 students to develop improvisation, adaptive thinking, and communication skills in a fun, interactive setting.

Opportunities and Experience

- School Outings: Various cultural outings and activities were organised in collaboration with international schools and embassies.
- Internship Opportunities: MCF continued to provide valuable internship placements for international school students.
- Sponsoring Higher Education: The higher education sponsorship program is ongoing. Li Xiao Qing, now in her second year at an international school, is making tremendous progress despite initial language barriers, thanks to continued support from MCF volunteers.

MIGRANT CHILDREN'S FOUNDATION

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30TH APRIL 2025**

OBJECTIVES AND ACTIVITIES

Community and Seasonal Support

- Secret Santa: Successfully distributed Christmas gifts to children across partner schools.

MCF has not only sustained its core programs but also expanded its impact and undertaken new initiatives. Key achievements include:

- A major scale-up of the Glasses Galore program, significantly increasing its reach.
- The successful continuation and growth of educational programs like IMPROV and Future Thinkers.
- A new community project: Sponsoring and designing a sensory room for autistic children at a local school in Eastcote, extending MCF's impact to a new beneficiary group.
- Ongoing, successful support for a sponsored student in higher education.
- Building 2nd library in school part of the FT program.

The organisation's growth reflects its unwavering commitment to creating opportunities and improving outcomes for disadvantaged children.

FINANCIAL REVIEW

Financial position

The foundation undertakes commitments that are tailored to our resources. It does not speculate on donations that may or may not be received but works according to our budget. This also applies to our volunteers who are not paid but vetted for suitability and are hand chosen for various undertakings.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

MCF is a small organisation which works on a purely voluntary basis which means we have a fluid structure to be able to cater to the potential changes in personnel when people relocate.

Plans for Future Periods

MCF will continue to focus on developing children's creativity, communication, and future vocational skills. Strategic priorities include:

- Expanding cultural activities and experiences for children in the UK to enhance their understanding of cultural differences and adaptability.
- Deepening collaborations with international schools in China and the UK to strengthen program delivery and create global learning connections.
- Exploring further opportunities to support children's holistic development in an ever-changing world.

Conclusion

Over the past year, The Migrant Children's Foundation has strengthened its foundational programs, scaled its impact, and embarked on meaningful new projects. Through the dedication of its volunteers and strategic partnerships, MCF remains a vital force in enriching the lives and education of disadvantaged children, and is well-positioned for continued growth and service.

MIGRANT CHILDREN'S FOUNDATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH APRIL 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07211447 (England and Wales)

Registered Charity number
1154709

Registered office
First Floor, Jebson House
53-61 High Street
Ruislip
Middlesex
HA4 7BD

Trustees
H Boyle
D G Evans
A Boyle
J Jin

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

Approved by order of the board of trustees on 18th February 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'H Boyle', written over a circular stamp or seal.

H Boyle - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MIGRANT CHILDREN'S FOUNDATION**

Independent examiner's report to the trustees of Migrant Children's Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30th April 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Sproull & Co.

Michelle Wickwar A.C.A., F.C.C.A.

Sproull & Co.
Chartered Accountants
First Floor, Jebson House
53-61 High Street
Ruislip
Middlesex
HA4 7BD

20th February 2026

MIGRANT CHILDREN'S FOUNDATION**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30TH APRIL 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Fundraising events		25,109	8,187
Donations		18,001	23,931
Total		43,110	32,118
EXPENDITURE ON			
Raising funds		8,757	1,807
Charitable activities			
Health checks		3,197	6,722
Computer expenses		56	212
Clothing		293	620
Equipment for schools		-	296
School fees		-	3,452
Governance costs		2,200	2,499
Teaching staff		5,200	3,584
Other charitable costs		4,745	-
Building library		1,820	-
Other		19,571	15,742
Total		45,839	34,934
NET INCOME/(EXPENDITURE)		(2,729)	(2,816)
RECONCILIATION OF FUNDS			
Total funds brought forward		18,695	21,511
TOTAL FUNDS CARRIED FORWARD		15,966	18,695

The notes form part of these financial statements

MIGRANT CHILDREN'S FOUNDATION

BALANCE SHEET
30TH APRIL 2025

		2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS	Notes		
Tangible assets	6	193	515
CURRENT ASSETS			
Debtors	7	676	676
Cash at bank and in hand		17,398	19,749
		<u>18,074</u>	<u>20,425</u>
CREDITORS			
Amounts falling due within one year	8	(2,301)	(2,245)
NET CURRENT ASSETS		<u>15,773</u>	<u>18,180</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>15,966</u>	<u>18,695</u>
NET ASSETS		<u>15,966</u>	<u>18,695</u>
FUNDS	9		
Unrestricted funds		15,966	18,695
TOTAL FUNDS		<u>15,966</u>	<u>18,695</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th April 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th April 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

MIGRANT CHILDREN'S FOUNDATION

BALANCE SHEET - continued
30TH APRIL 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18th February 2026 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'H Boyle', with a long horizontal flourish extending to the right.

H Boyle - Trustee

The notes form part of these financial statements

MIGRANT CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 30TH APRIL 2025**

1. STATUTORY INFORMATION

Migrant Children's Foundation is a charity, limited by guarantee, registered in England and Wales. The charity's registered number and registered office address can be found on page 2.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the average rate of exchange. Exchange differences are taken into account in arriving at the operating result.

MIGRANT CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH APRIL 2025

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Accountancy fees	2,256	2,322
Depreciation - owned assets	129	172
Deficit on disposal of fixed assets	193	-
	<u>193</u>	<u>-</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th April 2025 nor for the year ended 30th April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th April 2025 nor for the year ended 30th April 2024.

5. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	5,200	3,584
	<u>5,200</u>	<u>3,584</u>

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

	2025	2024
Trustees	4	4
	<u>4</u>	<u>4</u>

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

MIGRANT CHILDREN'S FOUNDATION**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 30TH APRIL 2025**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,110	(45,839)	(2,729)
TOTAL FUNDS	<u>43,110</u>	<u>(45,839)</u>	<u>(2,729)</u>

Comparatives for movement in funds

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	21,511	(2,816)	18,695
TOTAL FUNDS	<u>21,511</u>	<u>(2,816)</u>	<u>18,695</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,118	(34,934)	(2,816)
TOTAL FUNDS	<u>32,118</u>	<u>(34,934)</u>	<u>(2,816)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th April 2025.

MIGRANT CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH APRIL 2025

11. LEGAL STATUS OF THE CHARITY

Migrant Children's Foundation is a charitable company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

MIGRANT CHILDREN'S FOUNDATION**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 30TH APRIL 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Charitable activities		
Fundraising events	25,109	8,187
Donations	18,001	23,931
	<u>43,110</u>	<u>32,118</u>
Total incoming resources	43,110	32,118
EXPENDITURE		
Raising donations and legacies		
Events	8,757	1,506
Meeting costs	-	301
	<u>8,757</u>	<u>1,807</u>
Charitable activities		
Health checks	2,114	6,722
Computer	56	389
Clothing	293	620
Equipment for schools	-	296
School fees	-	3,452
Other charitable costs	4,745	-
Building library	1,820	-
Supporting disabled children	1,083	-
	<u>10,111</u>	<u>11,479</u>
Other		
Fixtures and fittings	129	172
Support costs		
Management		
Wages	5,200	3,584
Postage and stationery	4	191
Sundries	390	31
Travelling	5,710	5,062
Rent	13,000	10,156
	<u>24,304</u>	<u>19,024</u>
Finance		
Bank charges	89	130

This page does not form part of the statutory financial statements

MIGRANT CHILDREN'S FOUNDATION**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 30TH APRIL 2025

	2025	2024
	£	£
Finance		
Information technology		
Loss on sale of tangible fixed assets	193	-
Governance costs		
Accountancy fees	2,256	2,322
Total resources expended	45,839	34,934
Net expenditure	(2,729)	(2,816)

This page does not form part of the statutory financial statements