

City OF Escape Foundation

Charity No. 1155253

Company No. 08604745

Trustees' Report and Unaudited Accounts

31 July 2024

City OF Escape Foundation
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**City OF Escape Foundation
Trustees Annual Report**

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 July 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 08604745

Charity No. 1155253

Registered Office

100 Crowther Road
London
SE25 5QR

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:

T. Dennis
N. Johnson
B.M. Murrain

Accountants

EBD Associates
5A Market Street
East Ham
London
E6 2RH

OBJECTIVES AND ACTIVITIES

City Of Escape Foundation Trustees Annual Report

The City of Escape Foundation is continuing in its efforts to provide effective mental health and support both within and across the community sector. The continuing surge of mental health difficulties has currently reached epidemic proportions within the scope of children and young people. This is equally as pertinent within the adult sector, mainly because of the socio-economic climate together with the aftermath of the recent Covid-19 Pandemic. We are continuing in our efforts to provide detailed and sufficient support encompassing both the mental health and emotional wellbeing for those individuals who have become impacted. In addition, the Foundation is aware of the financial burden individuals and families now face and the detrimental impact that this has upon the family unit with concerned focus on those children and young people who have become impacted by this. The City of Escape now see it as vitally important that we continue to focus our efforts within the area of mental health, mentoring academic and financial support. Our resource of dedicated professionals across Mental Health, Teaching and Engineering allows our programs to be effective. We are also of the view that by collaborating with other organisations on specific support programs that this will provide an even larger pool of resources for equally more beneficial results. The Foundation firmly believes that these current challenges will remain consistent in the continuing years to come and so we are arming ourselves sufficiently.

Community Outreach Work, Mental Health Support:

This remains an integral part of the Foundations work. We are also of the belief that due to the current financial constraints that families and individuals are now facing that this is now having a detrimental impact on emotional and mental health issues of both families and individuals. It has now become an added stimulus to the decay of the family structure. Our dedicated professionals can help negate some of these issues with the help of Mental Health Workshops and Financial Health Workshops which can provide support and help where appropriate. Through the commitment and support of our members, the food donation program remains crucial to those individuals and families who are struggling in being able to have sufficient food to eat. We see this as an ongoing issue and given the increase in social crimes across all age ranges, coupled with the ever-changing economic uncertainty, we are concise of an even greater demand within this area of work and so we remain resolute in our approach.

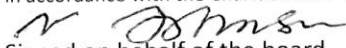
Children's Program/Young People Mentoring:

The work of children and young people remain the cornerstone of the Foundation this remains as a crucial aspect of our work. The program allows children and young people to create a foundation that they can continue to build upon as they become older. Given the limited resources available to children and young people outside that of school the foundation can offer support to young people dependent upon their needs and requirements, within a variety of different forums for example, due to larger classroom numbers, some individual children and young people are often missed and coupled with a reluctance to seek support and help when in school, they are often missed and therefore miss crucial academic and social support. Our Pastoral support and Mentoring programs can help bridge this gap and very often children/young people excel when given the opportunity of obtaining individual support. This is also the case for those embarking upon crucial examinations. We see these programs as a platform for children and young people to have a voice. Equally, parents are supportive as it allows children and young people to explore new areas of learning and development.

Gang/Knife Awareness Program:

This continues to remain a challenge to the foundation as the mortality rates continue to escalate within the community. The Foundation is working in collaboration with a Street Pastors as part of our outreach program. The program hopes to engage those young people from a Christian perspective to help in alleviating the ongoing issue. Confidential support and advice can also be given to those affiliated or thinking of venturing to the gang and knife crime Culture. Outcomes have slowly been positive however we do view this as a long-term program to generate a sustainable outcome.

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

N Johnson

Trustee

31 March 2025

City OF Escape Foundation
Independent Examiners Report

Independent Examiner's Report to the trustees of City OF Escape Foundation

I report to the charity trustees on my examination of the financial statements of City OF Escape Foundation for the year ended 31 July 2024.

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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.



EBD Associates
5A Market Street
East Ham
London

E6 2RH
31 March 2025

City OF Escape Foundation
Statement of Financial Activities
for the year ended 31 July 2024

		Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes			
Income and endowments from:				
Donations and legacies	4	101,362	101,362	77,944
Total		101,362	101,362	77,944
Expenditure on:				
Charitable activities	5	95,028	95,028	85,311
Total		95,028	95,028	85,311
Net gains on investments		-	-	-
Net income/(expenditure)		6,334	6,334	(7,367)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		6,334	6,334	(7,367)
Other gains and losses				
Net movement in funds		6,334	6,334	(7,367)
Reconciliation of funds:				
Total funds brought forward		3,071	3,071	10,439
Total funds carried forward		9,405	9,405	3,072

City OF Escape Foundation
Summary Income and Expenditure Account
for the year ended 31 July 2024

	2024	2023
	£	£
Income	101,362	77,944
Gross income for the year	<u>101,362</u>	<u>77,944</u>
Expenditure	95,028	85,311
Total expenditure for the year	<u>95,028</u>	<u>85,311</u>
Net income/(expenditure) before tax for the year	6,334	(7,367)
Net income /(expenditure)for the year	<u>6,334</u>	<u>(7,367)</u>

City OF Escape Foundation
Balance Sheet
at 31 July 2024

Company No. 08604745	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	7	4,207	2,856
		<u>4,207</u>	<u>2,856</u>
Current assets			
Cash at bank and in hand		8,473	5,991
		<u>8,473</u>	<u>5,991</u>
Net current assets		8,473	5,991
Total assets less current liabilities		12,680	8,847
Creditors: Amounts falling due after more than one year	8	(3,275)	(5,775)
Net assets excluding pension asset or liability		<u>9,405</u>	<u>3,072</u>
Total net assets		<u>9,405</u>	<u>3,072</u>
The funds of the charity			
Restricted funds	9		
Unrestricted funds	9		
General funds		9,405	3,071
		<u>9,405</u>	<u>3,071</u>
Reserves	9		
Total funds		<u>9,405</u>	<u>3,071</u>

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 July 2024 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 31 March 2025

And signed on its behalf by:



N. Johnson
Trustee
31 March 2025

City OF Escape Foundation
Statement of Cash flows
for the year ended 31 July 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	6,334	(7,367)
Adjustments for:		
Depreciation of property, plant and equipment	922	-
Decrease in trade and other payables	(2,500)	-
Net cash provided by/(used in) operating activities	<u>4,756</u>	<u>(7,367)</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(2,273)	-
Net cash used in investing activities	<u>(2,273)</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	2,483	(7,367)
Cash and cash equivalents at the beginning of the year	5,991	28,858
Cash and cash equivalents at the end of the year	<u>8,474</u>	<u>21,491</u>
Components of cash and cash equivalents		
Cash and bank balances	8,473	5,991
	<u>8,473</u>	<u>5,991</u>

City OF Escape Foundation
Notes to the Accounts
for the year ended 31 July 2024

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.

City OF Escape Foundation

Notes to the Accounts

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.

City OF Escape Foundation
Notes to the Accounts

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 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.

City OF Escape Foundation

Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	77,944	77,944
Total	<u>77,944</u>	<u>77,944</u>
Expenditure on:		
Charitable activities	85,311	85,311
Total	<u>85,311</u>	<u>85,311</u>
Net income	<u>(7,367)</u>	<u>(7,367)</u>
Net income before other gains/(losses)	<u>(7,367)</u>	<u>(7,367)</u>
Other gains and losses:		
Net movement in funds	<u>(7,367)</u>	<u>(7,367)</u>
Reconciliation of funds:		
Total funds brought forward	10,439	10,439
Total funds carried forward	<u>3,072</u>	<u>3,072</u>

4 Income from donations and legacies

Unrestricted	Total 2024	Total 2023
£	£	£
101,362	101,362	77,944
<u>101,362</u>	<u>101,362</u>	<u>77,944</u>

5 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>			
	89,102	89,102	80,479
<i>Governance costs</i>			
Professional Fee	4,500	4,500	4,500
Bank Charges	504	504	332
Depreciation	922	922	-
	<u>95,028</u>	<u>95,028</u>	<u>85,311</u>

6 Staff costs

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

City OF Escape Foundation
Notes to the Accounts

7 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 August 2023	5,000	6,450	11,450
Additions	1,350	923	2,273
At 31 July 2024	<u>6,350</u>	<u>7,373</u>	<u>13,723</u>
Depreciation and impairment			
At 1 August 2023	3,753	4,841	8,594
Depreciation charge for the year	467	455	922
At 31 July 2024	<u>4,220</u>	<u>5,296</u>	<u>9,516</u>
Net book values			
At 31 July 2024	<u>2,130</u>	<u>2,077</u>	<u>4,207</u>
At 31 July 2023	<u>1,247</u>	<u>1,609</u>	<u>2,856</u>

8 Creditors:

amounts falling due after more than one year

	2024	2023
	£	£
Accruals	3,275	5,775
	<u>3,275</u>	<u>5,775</u>

9 Movement in funds

	At 1 August 2023	Incoming resources (including other gains/losses)	Resources expended	At 31 July 2024
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	3,071	101,362	(95,028)	9,405
Total funds	<u>3,071</u>	<u>101,362</u>	<u>(95,028)</u>	<u>9,405</u>

10 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	4,207	4,207
Net current assets	8,473	8,473
Creditors due in more than one year and provisions	(3,275)	(3,275)
	<u>9,405</u>	<u>9,405</u>

City OF Escape Foundation
Notes to the Accounts

11 Reconciliation of net debt

	At 1 August 2023	Cash flows	At 31 July 2024
	£	£	£
Cash and cash equivalents	5,991	2,482	8,473
	<u>5,991</u>	<u>2,482</u>	<u>8,473</u>
Net debt	<u>5,991</u>	<u>2,482</u>	<u>8,473</u>

12 Related party disclosures

Controlling party

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

City OF Escape Foundation
Detailed Statement of Financial Activities
for the year ended 31 July 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	101,362	101,362	77,944
	<u>101,362</u>	<u>101,362</u>	<u>77,944</u>
Total income and endowments	101,362	101,362	77,944
Expenditure on:			
Charitable activities	89,102	89,102	80,479
	<u>89,102</u>	<u>89,102</u>	<u>80,479</u>
Governance costs			
Professional Fee	4,500	4,500	4,500
Bank Charges	504	504	332
Depreciation	922	922	-
	<u>5,926</u>	<u>5,926</u>	<u>4,832</u>
Total of expenditure on charitable activities	95,028	95,028	85,311
Total expenditure	95,028	95,028	85,311
Net gains on investments	-	-	-
	<u>6,334</u>	<u>6,334</u>	<u>(7,367)</u>
Net income/(expenditure)			
Net income/(expenditure) before other gains/(losses)	6,334	6,334	(7,367)
Other Gains	-	-	-
	<u>6,334</u>	<u>6,334</u>	<u>(7,367)</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	3,071	3,071	10,439
Total funds carried forward	9,405	9,405	3,072