

Company registration number: 08871215
Charity registration number: 1155742

The Top Charity Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2024

Howsons (Stoke) Limited
Chartered Accountants
Winton House
Stoke Road
Stoke on Trent
Staffordshire
ST4 2RW

TUESDAY



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The Top Charity Limited

Contents

Trustees' report	1 to 3
Accountant's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 15

The Top Charity Limited

Trustees' Report

The Trustees, who are directors for the purpose of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2024.

Reference and Administrative Details

Trustees

O M Ragg
M E Tomkins
P Amison

Secretary

P Amison

Principal office

Temeraire House
Nelson Court
Staffordshire Technology Park
Stafford
Staffordshire
ST18 0WQ

Registered Office

Temeraire House
Nelson Court
Staffordshire Technology Park
Stafford
Staffordshire
ST18 0WQ

Company Registration Number

08871215

Charity Registration Number

1155742

Accountant

Howsons (Stoke) Limited
Chartered Accountants
Winton House
Stoke Road
Stoke On Trent
Staffordshire
ST4 2RW

The Top Charity Limited

Trustees' Report (cont...)

Structure, governance and management

Nature of governing document

The charity is constituted as a company limited by guarantee by its Memorandum and Articles of Association. It is a charity registered with the Charities Commission.

As set out in the Articles of Association, trustees are nominated for election at the Annual General Meeting (AGM) of the charity by existing trustees and members. The Board of Trustees nominates the Chairperson of the trustees.

At the AGM, one third of the Board must resign on rotation. A retiring trustee is eligible for re-election.

Objectives and activities

As set out in the Memorandum of Association, the object of the charity is:

- The relief of financial need and suffering among victims of natural or other kinds of disaster in the form of money (or other means deemed suitable) for persons, bodies, charities, organisations and/or countries affected;
- The relief and assistance of people in any part of the world who are the victims of war or natural disaster, trouble, or catastrophe in particular by the supply of medical aid to such persons and/or charities and organisations working to relieve the same;
- The prevention or relief of poverty by providing: grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty;
- To assist in such ways as the charity trustees think fit any charity registered in England and Wales whose aims include advancing education of persons by developing their mental, physical and moral capabilities through leisure time activities.

Public benefit

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit.

The charity is reliant on voluntary donations from members of Top Online Partners Group Limited. These donations are paid over to the charity chosen by the members.

The charity has adopted The Money Charity as their main charity in 2024.

Reserves policy

During the year, the trustees reviewed their reserves in line with Charity Commission Guidelines. At the year end, reserves amounted to £54,668 all of which are held for future charitable grants.

Achievements in the year

During the year, the charity has generated income from donations and legacies of £172,234 (2023 - £143,463) via Topcashback Limited's members and employees. Of this, grants of £139,412 (2023 - £142,521) have been made in line with the charity's objectives.

The Top Charity Limited

Trustees' Report (cont ...)

Plans for the future

The charity aims to continue generating funds from Topcashback Limited's members and employees and using these donations to fund grants to various charities in line with the charity's objectives.

Statement of Trustees' Responsibilities

Trustees' Responsibilities in relation to the financial statements

The trustees (who are also the directors of The Top Charity Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SIGNED SECURELY
29/09/2025
29/09/2025 at 3:46:56 PM UTC

The annual report was approved by the trustees of the charity on and signed on its behalf by:

SIGNED SECURELY
O M Ragg
29/09/2025 at 3:46:56 PM UTC

O M Ragg
Trustee

The Top Charity Limited

Chartered Accountant's report to the trustees on the unaudited accounts of The Top Charity Limited


In accordance with our engagement letter, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the charity which comprise the Statement of Financial Activities, and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Charity's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Charity's Board of Directors 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 Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 31 December 2024 your duty to ensure that the charity has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the charity is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

SIGNED SECURELY

29/09/2025 at 3:27:32 PM UTC

.....
Howsons
Chartered Accountants
Winton House
Stoke Road
Stoke on Trent
Staffordshire
ST4 2RW

SIGNED SECURELY
29/09/2025
Date: 29/09/2025 at 3:27:32 PM UTC

The Top Charity Limited

Statement of Financial Activities for the Year Ended 31 December 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted Funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	2,043	170,191	172,234	143,463
Investment income	4	-	-	-	-
Total Income		2,043	170,191	172,234	143,463
Expenditure on:					
Charitable activities	5	75	139,353	139,428	142,729
Total expenditure		75	139,353	139,428	142,729
Net income/ (expenditure)		1,968	30,838	32,806	734
Transfers between funds		-	-	-	-
Net movement in funds		1,968	30,838	32,806	734
Reconciliation of funds					
Total funds brought forward		7,356	14,506	21,862	21,128
Total funds carried forward	8	9,324	45,344	54,668	21,862

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 8.

The Top Charity Limited

(Registration number: 08871215)

Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Current assets			
Debtors		-	15,000
Cash at bank and in hand		54,668	6,862
		<u>54,668</u>	<u>21,862</u>
Current liabilities			
Accruals		-	-
		<u>-</u>	<u>-</u>
Net current assets		<u>54,668</u>	<u>21,862</u>
Funds of the charity:			
Restricted funds		<u>45,344</u>	<u>14,506</u>
Unrestricted funds			
Unrestricted funds		9,324	7,356
Revaluation reserve		-	-
		<u>-</u>	<u>-</u>
Total unrestricted funds		<u>9,324</u>	<u>7,356</u>
Total funds	8	<u>54,668</u>	<u>21,862</u>

For the financial year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 5 to 15 were approved by the trustees, and authorised for issue on 29/09/2025 and signed on their behalf by:

29/09/2025 at 3:46:56 PM UTC

SIGNED SECURELY

 Ragg

29/09/2025 at 3:46:56 PM UTC

.....
O M Ragg
Trustee

The Top Charity Limited

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. The company was incorporated in England and Wales and is registered as number 08871215. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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.

Basis of preparation

The Top Charity Limited meets the definition of a public benefit entity under FRS 102. Assets are liabilities and initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and the settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

The Top Charity Limited

Notes to the Financial Statements for the Year Ended 31 December 2024

2 Accounting policies (cont...)

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meeting and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

The Top Charity Limited

Notes to the Financial Statements for the Year Ended 31 December 2024

2 Accounting policies (cont...)

Fund Structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value.

Staff costs and Trustees remuneration

There were no staff costs incurred during the year and no remuneration or expenses have been paid to the Trustees in the year.

3 Income from donations and legacies

	Unrestricted funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Donations and legacies; Donations from individuals	2,043	170,191	172,234	143,463

The Top Charity Limited

Notes to the Financial Statements for the Year Ended 31 December 2024

4 Investment income

	Unrestricted funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Other investment income	-	-	-	-

5 Expenditure on charitable activities

	Unrestricted funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Grant funding of activities	59	139,353	139,412	142,521
Governance costs - bank charges	16	-	16	208
	75	139,353	139,428	142,729

The Top Charity Limited

Notes to the Financial Statements for the Year Ended 31 December 2024

6 Grant-making

Below are grants made to institutions by the Charity

Name of institution	Activity	Restricted	
		2024	2023
		£	£
100 Black Men	Leading youth development in black communities.	-	151
Action Aid	International charity working with the poorest women and girls in the world.	-	235
Action for Kids Charitable Trust	Life saving medical research for children.	117	243
ADHD and Autism	Provide advice and support to empower anyone with a mental health problem.	356	559
Against Breast Cancer	Research and treatment for breast cancer.	121	232
Age UK	Help older people live their lives free from poverty, isolation and neglect.	283	600
Alder Hey Childrens Charity	Life saving medical research for children.	167	288
All Dogs Matter	Dog rescuing and rehoming.	262	723
Alzheimer's Research UK	Care and research for people with dementia and their carers.	484	802
Alzheimer's Society	Care and research for people with dementia and their carers.	185	411
Andy's Man Club Ltd	Mens suicide prevention charity.	426	274
Animals Asia Foundation	Ending bear bile farming and improving welfare of animals across Asia.	-	256
Animals in distress	Animal care and rehoming.	194	202
Anxiety UK	Provides support and resources for people suffering from anxiety.	-	139
Arc	Provides information and support to parents who receive challenging scan results.	-	118
Autism Together	Supporting individuals with autism.	129	-
Bamardo's	Care for vulnerable children and young people.	129	339
Battersea Dogs and Cats Home	Operation of rehoming centres for cats and dogs.	213	355
BBC Children In Need	Public fundraising to provide financial support to childrens charities.	191	306
Beating Bowel Cancer	Save lives and improve the quality of life of everyone affected by bowel cancer.	281	344
Breast Cancer Care	Research and treatment for breast cancer.	450	259
British Red Cross	Provide the people, equipment, space and resources to support those affected by crisis.	878	10,807
British-Ukrainian Aid	Supporting people suffering from the war and humanitarian crisis in Ukraine.	-	3,428
CAFOD	Catholic aid for fighting poverty.	158	206
Cancer Research UK	Research into cures for cancer.	2,090	2,736
Cash for Kids	Supports children and young people affected by poverty, abuse, neglect and life limiting illness.	-	156
Cats Protection	UK's leading cat welfare charity.	401	853
Chernobyl Childrens Lifeline	Helping the children of Ukraine and their families.	-	128
Children's Hospice Association Scotland	Provides hospice services for children and young people with life-shortening conditions.	-	112
Christian Aid	Faith based organisation working towards ending poverty and injustice.	-	114
Christians Against Poverty	Specialising in debt counselling for people in financial difficulty.	190	411
Community Foundation	Dedicated to improving the lives of people in local areas.	37,500	-
Creative PA Services	Providing personal assistant support to those in need.	250	-
Crisis UK	Provide help so that people can rebuild their lives out of homelessness for good.	354	527
DEC	Helping to aid agencies providing relief after disasters abroad.	25,000	14,505
Dementia UK	Support and care for sufferers of dementia.	217	345

The Top Charity Limited

Notes to the Financial Statements for the Year Ended 31 December 2024

6 Grant-making (cont...)

Diabetes UK	Support and care for sufferers of diabetes.	113	216
Disasters Emergency Committee	Launch fundraising appeals to UK public.	1,750	2,941
Dogs Trust	Operation of rehoming centres for dogs.	490	869
Edinburgh Dog and Cat Home	Providing every dog and cat the best level of care possible.	-	229
Go Fund Me - Georgia Skiing appeal	Online fundraising platform.	300	-
Go Fund Me - Melody Cancer appeal	Online fundraising platform.	250	-
Great Ormond Street Childrens Charity	Delivering better care to children by funding vital life saving equipment.	281	397
Guide Dogs	Training and allocation of assistance dogs for the disabled.	-	271
Heart Research UK	Fund medical research into the prevention, treatment and curing of heart disease.	-	118
Help for Heroes	Lifelong support for armed forces and their families.	-	156
International Rescue Committee	Helping people affected by war, conflict and natural disasters around the world.	-	139
Islamic Relief UK	Improve access to water, hygiene and sanitation to the world's poorest people.	404	431
Katherine House Hospice	Provides care and support to individuals affected by life shortening conditions.	116	-
Kidney Research UK	Funds research that focuses on the prevention, treatment and management of kidney disease.	-	173
Lions Club of Uttloxeter	The club focuses on various community service projects.	200	-
Little Downham Youth club	Offering a place for young people to socialise and have fun.	200	-
London Football Association	Club grant funding	-	5,000
Macmillan Cancer Support	Support for families with members suffering from cancer.	751	820
Manchester & Cheshire Dogs Home	Caring for and rehoming Manchesters unloved and unwanted dogs.	-	122
Medecins Sans Frontieres	Provide and promote medical relief.	196	-
MIND	Provide advice and support to empower anyone with a mental health problem.	221	481
MND Association	Improving access to care and research for those people affected by motor neurone disease.	357	235
Multiple Sclerosis Society	Funding of research and support for those affected by MS.	114	414
Muslim Aid	Working with various communities to improve the lives of others in need.	-	392
NSPCC	Prevention of child cruelty.	127	599
Oxfam GB	Global movement of millions of people working to end poverty.	512	302
Papyrus	Suicide prevention services.	150	184
Parkinsons Disease Society	Support and research into finding a cure for parkinsons.	-	353
PDSA	Animal care and re homing	256	368
Penkridge Rugby Club	To provide rugby opportunities for children.	250	-
Prostate Cancer UK	Funding research to stop prostate cancer killing men.	246	308
RNLI	Largest charity that saves lives at sea around the coasts of the UK.	200	181
RSPCA	Working to improve the welfare of all animals.	252	398
Safe Haven for Donkeys	Providing life long care to unwanted and abused donkeys.	153	157
Salvation Army	Supporting people through christian principles.	108	161
Samaritans	Tackling suicide together.	-	394
Shelter	Provide support and care for homeless families.	371	617
Shelterbox	Provide support and care for homeless families.	174	-
Smile Train UK	Funding cleft treatment for babies worldwide.	253	-
St Catherine's Hospice	Provides care and support to individuals affected by life shortening conditions.	250	-
Stafford netball club	To provide netball opportunities for children.	300	-
Staffordshire womens aid	Provides support and services to woman and children affected by domestic and sexual violence.	100	-
Stone Old Alleynians Football Club	To provide football opportunities for children.	200	-
Tearfund	Tackle poverty through sustainable development, responding to disasters and challenging injustice.	-	282

The Top Charity Limited

Notes to the Financial Statements for the Year Ended 31 December 2024

6 Grant-making (cont...)

The British Red Cross	Helping people in crisis, the worlds emergency responders.	-	265
The Brook Hospital for Animals	Directly helping horses, donkeys and mules.	-	127
The Community Foundation	Enabling people and businesses to support vital causes across North East England.	-	33,000
The Donkey Sanctuary	Devoted to the welfare of donkeys.	-	242
The Money Charity	Providing money management skills for young people.	50,000	36,532
The Royal British Legion	Provides financial, social and emotional support to members and veterans of the british armed forces.	1,000	-
The Scottish SPCA	Authorised to enforce the Animal Health and Welfare (Scotland) Act 2006.	190	311
The Trussell Trust	Working to stop UK hunger and poverty.	217	577
Tommy's	Providing support for UK baby loss and pregnancy.	100	-
UK Veterans Hearing foundation	Supporting veterans who suffer from hearing loss and associated Tinnitus.	1,000	-
Valencia Appeal	Providing support and relief to those affected by flooding.	600	-
Water Aid	Improve access to water, hygiene and sanitation to the world's poorest people.	128	520
WWF	Wildemess preservation and the reduction of human impact on the environment.	-	144
Young Minds Trust	Providing support for young people's mental health.	-	214
Other institutions - Grants below £100 Total		5,438	8,499
		139,353	139,304

Name of institutuion	Activity	Unrestricted	
		2024	2023
		£	£
Breast Cancer	Research and treatment for breast cancer.	59	-
Movember	Providing support for men's health.	-	1,806
The Shaw Education trust	Providing a helping hand to needy and jobless people.	-	200
It Gets Better	Intemational movement which envisions a world where all LGBTQ+ youth are free to live equally.	-	211
Parkinsons	Support and research into finding a cure for parkinsons.	-	250
Cancer Research	Research into cures for cancer.	-	300
Alzheimer Society	Care and research for people with dementia and their carers.	-	250
White Star Community Football Club	To provide football oppurtunities for children.	-	200
		59	3,217

The Top Charity Limited

Notes to the Financial Statements for the Year Ended 31 December 2024

7 Fixed Asset Investments

The market value of these investments is £Nil (2023- £Nil)

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	County of incorporation	Holding	Proportion of voting rights and shares held	Principal activity
Associates				
Top Media Limited	UK	Ordinary Shares	25%	Dormant (holding company)
Topcashback (India) Private Limited	India	Ordinary Shares	25%	Advertising and e-commerce revenue sharing

The holding in Topcashback (India) Private Limited is indirectly held through Top Media Limited.

8 Funds

	Balance at 1 January 24 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Transfers £	Balance at 31 December 24 £
Unrestricted funds						
General	7,356	2,043	(75)	-	-	9,324
Revaluation reserve	-	-	-	-	-	-
	7,356	2,043	(75)	-	-	9,324
Restricted funds	14,506	170,191	(139,353)	-	-	45,344
Total funds	21,862	172,234	(139,428)	-	-	54,668

	Balance at 1 January 23 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Transfers £	Balance at 31 December 23 £
Unrestricted funds						
General	7,571	3,210	(3,425)	-	-	7,356
Revaluation reserve	-	-	-	-	-	-
	7,571	3,210	(3,425)	-	-	7,356
Restricted funds	13,557	140,253	(139,304)	-	-	14,506
Total funds	21,128	143,463	(142,729)	-	-	21,862

The Top Charity Limited

Notes to the Financial Statements for the Year Ended 31 December 2024

9 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Net current assets	<u>9,324</u>	<u>45,344</u>	<u>54,668</u>

The Top Charity Limited
Independent Examiner's Report

I report to the directors on the accounts of The Top Charity Limited for the year ended 31 December 2024.

Responsibilities and basis of report

The directors are responsible for the preparation of these 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 for this year 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 examiners statement

In the course of my examination no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- the accounts fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement to give a true and fair view which is not a matter considered as part of an independent examination;
- the accounts have not been prepared in accordance with the Charities SORP (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.

Howsons
Chartered Accountants
Winton House
Stoke Road
Stoke on Trent
Staffordshire
ST4 2RW