

Never Such Innocence Limited

Report and Accounts

30 September 2023

Contents	Page
 <i>Charity information</i>	
Trustees' Annual Report	3
Statement of directors' responsibilities	11
Independent Examiner's Report	12
 <i>Funds Statements</i>	
Statement of Financial Activities	14
Movements in funds	15
Income and Expenditure account	16
Balance sheet	17
Notes to the accounts	18

The Trustees present their Report and Accounts for the year ended 30 September 2023, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name: The legal name of the charity is: Never Such Innocence Limited ('NSI').

The charity's areas of operation and UK charitable registration. The charity is registered in England & Wales with charity number 1156148.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Act, its governing document is a Memorandum and Articles of Association under company legislation.

The Governing Document is dated 13 September 2013.

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation. The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:

11, Slingsby Place, London WC2E 9AB Telephone: 0207 8362603

Email: enquiries@neversuchinnocence.com

Web address: www.neversuchinnocence.com

The registered office for Companies Act purposes is: 11 Slingsby Place, London, WC2 9AB

The Trustees in office on the date the report was approved, 16th July 2024 were:

Lady Lucy French OBE (Chair from 31st March 2023)

Lt Col Peter Poole MBE

Mr Donald Boyd (appointed 8th March 2023)

Mrs Jane Franes (appointed 10th March 2023)

Mr Asim Hafix (appointed 31st July 2023)

Mr Simon Linnett (appointed 23rd August 2023)

The trustees who served as a trustee in the reporting period as shown above also included:

Mr Leslie MacLeod-Miller (Resigned 30th March 2023)

The trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

Never Such Innocence (NSI) has been set up to commemorate the centenary of the First World War and has broadened to give young people a voice on conflict, with a twofold approach:

1. A series of focus groups with teachers and students were held across the United Kingdom to develop the next phase of NSI
2. Through educational initiatives across the United Kingdom and internationally.

Charitable objects:

1. To engage young people on the topic of conflict through poetry, art, speech, and song.
2. To highlight how conflict can affect communities both locally and globally.
3. To provide free, high-quality learning materials to schools about conflict and workshops that encourage young people to create poetry, art, speech and song.
4. To hear from stakeholders (teachers, advisory panel and past participants) about the direction of the next three years of the annual competition.
5. To bring awareness to young people on the effects of conflict, leading to an understanding on how to prevent future conflicts.

The contribution of volunteers during the year

NSI has benefited significantly from the dedicated support of a number of volunteers including our Board of Trustees and an Executive Committee, which numbers twenty-seven. We are immensely grateful for the generous support and encouragement of our President, Vice Admiral Sir Tim Laurence.

We are also grateful to all that kindly donated to Never Such Innocence, financially or in-kind.

The Armed Forces Covenant, The Royal British Legion, the Ministry of Defence, Arts Council, Simon Linnett, RNRM Charity, Sir Adrian and Lady Montague, Charity Next, Barclays, Thirty Three LLP, RAF Benevolent Fund, Greggs, M&S and Tesco.

The charity has been generously provided pro bono office facilities and staff from Robert Walters. A range of services and support have been provided on a pro bono basis where people have given their time and skills in development of our events and educational programmes.

We are also incredibly grateful to all our office volunteers, our treasurer, all sponsors and corporate partners, and all that supported NSI. A heartfelt thank you to all that have supported and engaged with Never Such Innocence, there are many we have been unable to name in this report but for whose contributions we are extremely grateful.

The contribution of volunteers during the year

NSI has benefited significantly from the dedicated support of a number of volunteers including our Board of Trustees and an Executive Committee, which numbers twenty-seven. We are immensely grateful for the generous support and encouragement of our President, Vice Admiral Sir Tim Laurence.

We are also grateful to all that kindly donated to Never Such Innocence, financially or in-kind.

The Royal British Legion has been a generous sponsor of our Voices of Armed Forces Children Programme - providing military families with special opportunities throughout the year to participate in a wide variety of activities. We are grateful to The Royal British Legion for their support.

We are incredibly thankful to the following additional key donors over the year:

The Armed Forces Covenant Trust, RAF Benevolent Fund, The Worshipful Company of Coachmakers, Saints and Sinners Trust, Don Boyd, Simon Linnett, Naval Children's Charity, Northern Ireland Office, The White Horse Federation, Lovell and The Woolton Trust.

The main activities undertaken in relation to those purposes during the year:

NSI is committed to engaging young people from across the United Kingdom and around the world, to consider how war conflict affects communities locally and globally.

During 2022/23 NSI had young people participate in the following activities:

Launched New 3- Year Programme - Conversations on Conflict

2022/23 International Competition – What does war mean to you?

Remembrance Day Activities

Workshops held across the UK – both in person and virtually

Community Roadshow at Stormont

A wide variety of activities as part of our Voices of Armed Forces Children Programme

Over 8,000 students participated in workshops, roadshows, special events and the competition, from across the UK and indeed around the world. Our online workshops have allowed us to connect young people from around the world to give them a voice on conflict and to learn from one another.

The main activities undertaken during the year to further the charity's purpose for the public benefit

NSI delivers a public benefit through a programme of arts and educational activities, engaging with communities around the UK in a variety of settings. The free online curriculum that was created by NSI staff allows for schools to have an additional set of resources to utilise in the classroom.

NSI's in person activities provide benefit to the local communities visited by strengthening links between local institutions and schools, enabling young people to feel involved in their local community. By receiving feedback from stakeholders, NSI ensures that it is providing a service that is valuable to the public and allows young people to reflect on our shared history and events that change the world.

The main achievements and performance of the charity during the year (more detail on each achievement in the following sections)

Launch of new 3 year programme - Conversations on Conflict

2022/23 International Competition - 'What does war mean to you?'

Remembrance Day Activities

Voices of Armed Forces Children' Programme Activities

Engagement with the Never Such Innocence website:

94,000 unique visitors

171,000 page views

Views from people in over 100 Countries

The difference the charity's performance during the year has made to the beneficiaries of the charity.

With conflict ever present in the world today, the need for our work has been more important than ever. Young people are exposed to the horrors of war on a daily basis, and they need a place to share their thoughts, feelings and anxieties. Our freelance practitioners visited schools across the UK, providing tools for young people to creatively express themselves on challenging topics. Our Conversations on Conflict programme has allowed for young people to have their voices heard.

The Voices of Armed Forces Children programme supported the military community – giving service children a unique platform to share about their experience of having a parent in the military. Service children got to share their creative voices in poetry, art and song on some very powerful platforms, raising awareness and understanding about service life. The military community as a whole shared how proud they were of these young people and many shared that their children felt understood and that they were not alone in their feelings on having a parent deployed or away frequently.

The degree to which the achievements and performance during the year have benefited wider society.

NSI engaged with thousands of students in the UK and heard from young people in over 60 countries.

Surveys allowed NSI to respond directly to the needs of students and teachers on topics relating to conflict that they felt were important.

Over the course of the competition, we had the pleasure of creating work with young people around the world and showcasing their creative talents! We've organised workshops, roadshows and other special events in England, Scotland, Wales, Northern Ireland, Cyprus, Germany, Belgium, Kashmir and the USA.

Voices of Armed Forces Children Programme allowed children with a currently serving or veteran parent to share the challenges and opportunities of military life through creative arts.

Launch of new 3 year programme: Conversations on Conflict

We launched the Conversations on Conflict programme - to bring young people together from around the world to learn about conflict from one another and work to find ways to create a more peaceful future. Each year, we will be asking young people a question to reflect on: What does war mean to you? How does war affect people's lives? and How do we prevent future wars? The intention is to evaluate the responses of participants from the 3 year programme and develop a set of recommendations for policy makers to listen to the voices of children and young people in the context of violent and armed conflict.

The programme had its official launch in Northern Ireland at Stormont, with schools and groups presenting their work to a group of VIP guests. Phillip Brett MLA, took the kids on a tour of Stormont, inspiring them to continue creating such powerful pieces. To create unique pieces of work, we partnered schools in Scotland and the US and England and Kashmir - a huge success in international partnerships.

2022/23 International Competition - 'What Does War Mean to You?'

Young people around the world shared powerful pieces answering the question: What Does War Mean to You? The international competition featured four categories: Poetry, Art, Speech and Song and was open to young people aged 9-18. We saw work from over 60 countries. The work spoke to such a wide variety of conflicts, both historical and current and spoke of conflicts they had seen in the media or had experienced personally. The judges were really impressed with the work of the young people, commenting how diverse the work was this year, with a wide variety of mediums. Winners from over 20 countries joined on Zoom calls to celebrate with one another. It was a special time for them to meet one another, hear

congratulatory messages from the judges and learn from another about the different topics they created their pieces on. All participants will receive a special personalised certificate of commendation for their work. The digital winner's booklet has been viewed over 10,000 times - <https://indd.adobe.com/view/64884023-16e8-4f06-906f-6721f4b459e2>.

Remembrance Day

Students from North Yorkshire took part in workshops as part of the annual Service Children Remembrance Service at Ripon Cathedral, attended by over 500 service children. The theme this year was the Queen's Platinum Jubilee. Young people worked with poetry, art and songwriting practitioners to create pieces which were on display or performed at the service. The service was viewed online over 1,000 times.

Workshops and Activities

We held virtual and in person creative workshops across the UK and around the world throughout the year. Our poetry, art, speech and songwriting practitioners visited schools for workshops, roadshows and other special events in England, Scotland, Wales, Northern Ireland, Cyprus, Germany, Belgium, Kashmir and the USA. The young people learned how to use the creative arts to share their reflections on conflict, gaining creative writing and public speaking skills.

We continued to see a wide variety of work from young people around the world on the ongoing conflict in Ukraine. We had a special category of the competition, recognising the work we received on the topic. The Department of Education hosted information on their website inviting schools to reach out to us to hold workshops in their schools.

Germany:

NSI Poet in Residence and veteran Clive Sanders has been running a series of poetry workshops in Helmstedt, Germany. The town is located close to the old East / West border and therefore has a recent history of division and conflict. Clive's workshops have provided an opportunity for students to express themselves on important topics, whilst developing their confidence writing in a second language and presenting their work in a public setting. In early 2024, we are hosting a community poetry roadshow at the Julianum in Helmstedt to showcase a selection of local poets. This will be attended by a number of schools and dignitaries.

Parliament:

We invited a wide range of young people who have participated in our various programmes to come to London to present their work in Parliament. Several MPs, members of the Armed Forces and Children's Commissioner for England were in attendance. The young people were able to have a tour of Parliament and have their picture taken in Westminster Hall.

Supreme Headquarters Allied Powers Europe (SHAPE):

We visited Mons, Belgium to deliver poetry and songwriting workshops at the SHAPE International School. The roadshow ended with a fantastic showcase from pupils from the British, Norwegian, German and Canadian sections of the international school. This special event was attended by the National Military Representatives from each country, as well as the Director General of SHAPE International School. A song created during a workshop also won first place in the international competition.

25 Years on Poetry Collection: Alongside the Northern Ireland Office, we invited young people around Northern Ireland to write either a 25 word or 25 line poem reflecting on the 25th Anniversary of the Belfast

Good Friday Agreement (BGFA) and its legacy. Selected poems were released in a digital format. Students who had their work included in the collection were invited to Hillsborough Castle alongside members of the NSI team and Northern Ireland Office (NIO) to celebrate their contributions to a poetry collection. After going on a fascinating tour of the castle and learning more about the BGFA, students were able to view the signed document in person! They then read a selection of their poems in the Throne Room for the Parliamentary Under-Secretary of State for Northern Ireland - Lord Caine. Each poet did a fantastic job, sharing some thoughtful, honest and hopeful responses.

Voices of Armed Forces Children Programme

The 'Voices of Armed Forces Children' programme which welcomes service children, 6-18 years old, to use creative arts to share what the Royal Navy, Army or RAF means to them. The project asks military children to reflect on the challenges and opportunities of having a parent/s in the military. The project has been an engaging way for families to speak about different topics and challenges faced by service families. Many welfare units, military oriented charities and family federations have offered the programme to families, and it has made a powerful impact.

Voices of Armed Forces Children Choir:

Throughout the year, the choir had many opportunities to write new songs and showcase ones they had previously written. Two songs to highlight were: 'Dandelions', which refers to the symbol of military children for Month of the Military Child, and 'A Dozen Festive Forces', which is a play on the 12 Days of Christmas. Schools around the UK sang Dandelions and the choir performed at the RAF Benevolent Carol Service at St Clement Danes Church in London. The choir has not only been a source of creativity for the young people, but also a consistent group for them to see their friends and build relationships, something that can otherwise be challenging in military communities.

Celebrating Forces Families Awards:

The Voices of Armed Forces Children Choir was invited to perform for the award ceremony in London, singing original songs and a special song in remembrance of the Queen and winning artwork from MotMC displayed.

Cyprus:

Children from two different MOD schools in Cyprus worked together to create a new unified song for the brand new school which they were about to begin attending. Many of the children were apprehensive about leaving their old school and coming to the new one, but the workshop allowed young people to share these anxieties and create a song which reflected hope and excitement for their new school. The children performed the song on the opening day of the school in the presence of HRH the Princess Royal. We also visited other MOD schools on the island to deliver a series of poetry workshops.

Armed Forces Day:

We held a roadshow at HMS Nelson in Portsmouth for Armed Forces Day. Young people shared poems and a song which they had created on the topic of what it means to be a military child. MP Penny Mordaunt recognised the important role service children play in the greater armed forces family and thanked them for the sacrifices they make.

Month of the Military Child (MotMC) 2023:

In April, we held activities for MotMC, a time to reflect on the sacrifices made by service children and recognise the important role they play in the military family. We visited schools across the UK, delivering

poetry and art workshops. The workshops opened up dialogue on service life, bringing peer to peer understanding between both service and civilian children. Teachers and service pupil leads were very impressed by the responses that the children shared, noting that it provided valuable insight into pastoral care needs of their students. Young people from across the UK participated in our poetry and art competition, reflecting on the theme 'Friends Near and Far', with 12 triservice and 3 civilian winners. The winners were invited to the Main Building of the Ministry of Defence, to share their work with senior members of the triservices, MOD staff, parents and teachers. Their work was also on display at the Main Building for one month, being viewed by over 4,000 people. Their work was shared in a digital booklet.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Trustees are sought primarily through the introduction and referrals of the Board, Executive Committee and external advisors. The charity will also seek to advertise trustee vacancies in 2022/23 and to develop the range of skills and experience on the board. As it evolves, it will seek to identify best practice and to implement it in its work.

The trustees' bankers and advisors

Bankers: Santander, Bootle, Merseyside, L30 4GB

The charity's financial position at the end of the year ended 30 September 2023

The financial position of the charity at 30 September 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:

	2023 £	2022 £
Net income / (expenditure)	(34,072)	(28,351)
Unrestricted Reserve Funds available for the general purposes of the charity	6,757	40,829
Total Funds	6,757	40,829

Financial review of the position at the reporting date, 30 September 2023

The trustees consider the financial performance by the charity during the year to have been good being the first full year of in person activity following the pandemic and the adverse impact off COVID-19 on the charitable sector and on charitable donations, with incoming resources primarily from generous donations.

NSI has also benefited from the very generous donation of time and services from a range of supporters in office accommodation, meeting and event venues, catering and event assistants, IT support and accountancy. Charitable expenditure primarily comprised of core costs and salaries.

The deficit for the year totalled (£34,072) (2021/22: deficit £28,351) which combined with a surplus brought forward from 2021/22 of £40,829 results in total funds carried forward of £6,757.

The surplus carried forward combined with grants and other donations received shortly after the financial year end puts the charity in a position to deliver its planned activities for the 2023/24 financial year.

Donations and grants received during the financial year included £150,000 from the Royal British Legion in November 2022 and a further generous donation after the year end of 150,000 in October 2023, plus a further £1,250 from the Armed Forces Covenant.

The receipt of these additional grants and donations during the 2022/23 financial year combined with committed grant receipts scheduled for the early part of 2023/24, has given the Trustees assurance that

the charity has the resources to continue its operations for a further 12 – 18 months from the balance sheet date of 30th September 2023.

From the date of the signing of the Trustees report, 16th July 2024, the charity has the benefit of reserves amounting to 6- 8 months of normal operating expenditure. This amount is insufficient to confirm the charity is able to continue as a going concern for at least 12 months following the signing of the annual report and the Trustees are therefore unable to confirm the charity can prepare its accounts on a going concern basis.

The charity has had the significant benefit at the start of its 2023/24 financial year of a very generous donation from the Royal British Legion of £150,000, received in October.

The Trustees are taking active steps to increase income and a number of significant multiyear grant applications are in progress, the results of these applications will be known later in the year, as well as running a range of fund raising events and activities.

The trustees review the charities financial position on a regular basis and are committed to Never Such Innocence continuing to operate and deliver the significant impact it has on the lives of young people affected by conflict.

The charities only asset is cash at bank, and it has no debt or other liabilities other than staff and some software subscriptions. The Trustees are researching other similar charities with compatible aims and charitable objects which may be able to take over NSI's assets and programme should the Trustees decide to end the charity and pass its assets on to another organisation. There is no difference between the balance sheet value of the charity on a going concern basis and on a breakup basis as there are no fixed assets to revalue only unrestricted cash reserves.

Policies on reserves

The Trustees have considered the level of reserves required to ensure the continued activities of the charity.

Reserves are needed to meet the costs of ongoing educational activities, balancing any fluctuations in income and expenditure. Those costs are primarily the work of the staff delivery team, managing the design of educational resources, delivering roadshow events and workshops, schools liaison and fundraising.

The trustees consider it is reasonable to hold reserves to meet these costs for six months, whilst further fundraising activity is undertaken.

Reserves at 30 September 2023 totalled £6,757, and are considered appropriate and sufficient, when combined with the incoming resources noted above from committed donations in the early part of 2023/24, to support the continuing work of NSI for a further 6 – 12 months.

Availability and adequacy of assets of each of the funds

The Trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Plans for the Future

The Board of Trustees are actively keeping Never Such Innocence in existence with the aim of encouraging children and young people to reflect on all forms of conflict throughout history, not just the First World War.

Details of The Independent Examiner

Robert Woolley FCCA CTA
Fellow Member of the Association of Chartered Certified Accountants and Chartered Tax Advisor.

Statement of Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102)) issued in October 2019 (Charities SORP (FRS 102)).

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law)
- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

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

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - small company provisions

The financial statements are set out on pages 14 to 25

The financial statements have been prepared implementing the Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102)) issued in October 2019 (Charities SORP (FRS 102)) and the Companies Act 2006

These accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies' subject to the small companies' regime. This report was approved by the board of trustees on 16th July 2024.



Lady Lucy French OBE
Director and Trustee

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 September 2023

I report on the financial statements of the charitable company on pages 14 to 25 for the year ended 30 September 2023, which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102)) issued in October 2019 (Charities SORP (FRS 102) and the Companies Act 2006), under the historical cost convention and the accounting policies set out on page 18.

Respective responsibilities of Trustees and Independent Examiner

As described on page 3, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:

- a) examine the accounts under section 145 of the Act;
- b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) state whether particular matters have come to my attention.

Basis of Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions issued by the Charity Commission for England & Wales, under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report, I obtained written assurances from the Trustees of all material matters.

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that:

In accordance with Regulation 31 of The Charities (Accounts and Reports) Regulations 2008, (The Regulations) the accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006.

This is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5) (b) of that section which are applicable; and that, except for the matter of remuneration referred to in the prior paragraph, no matter has come to my attention in connection with my examination which gives me reasonable

Never Such Innocence Limited
Registered Company Number 08680319
Charity number 1156148

cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the Charities Act 2011; to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and The Charities Act 2011 and; that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities applicable in the UK (FRS 102)) issued in October 2019 (Charities SORP (FRS 102) have not been met or to which, in my opinion, attention should be drawn in my report in order to enable proper understanding of the accounts to be reached;

A handwritten signature in dark ink, appearing to read 'R Woolley', is written over a faint, rectangular stamp. The stamp contains some illegible text and a circular emblem.

Robert Woolley FCCACTA
Fellow Member of the Association of Chartered Certified Accountants and
Chartered Tax Advisor
Crown House,
York Road
Shiptonthorpe
York
East Yorkshire
YO43 3PF

This report was signed on 29th July 2024

Statement of Financial Activities for the year ended 30 September 2023

	SORP	Current year	Current year	Current year	Prior year
	Ref	Unrestricted funds	Restricted funds	Total funds	Total funds
		2023	2023	2023	2022
		£	£	£	£
Income					
Income & Endowments					
Donations & Legacies	A1	172,537		172,537	221,740
Government Grants	A5	-		-	33,407
Operating Income		11,678		11,678	2,425
Total income	A	184,215		184,215	257,571
Expenditure					
Cost of raising funds	B1	2,087		2,087	1,493
Charitable activities	B2	216,199		216,199	284,429
Total expenditure	B	218,287		218,287	285,922
Net income for the year	A B	(34,072)		(34,072)	(28,351)
Net income after transfers	A B C	(34,072)		(34,072)	(28,351)
Net movement in funds				-	
Reconciliation of funds:	E	(34,072)		(34,072)	(28,351)
Total funds brought forward		40,829		40,829	69,180
Total funds carried forward		6,757		6,757	40,829

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

All the prior year transactions were unrestricted items, and no further analysis is required. All activities derive from continuing operations.

The notes attached on pages 18 to 25 form an integral part of these accounts.

Resources applied in the year ended 30 September 2023

	2023	2022
	£	£
Funds generated in the year as detailed in the SOFA	(34,072)	(28,351)
Net resources available to fund charitable activities	6,757	40,829

Movements in revenue and capital funds for the year ended 30 September 2023

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Accumulated funds brought forward	40,829	-	40,829	69,180
Recognised gains and losses before transfers	(34,072)		(34,072)	(28,351)
Revenue accumulated funds	6,757	-	6,757	40,829

The notes attached on pages 18 to 25 form an integral part of these accounts.

Income and Expenditure Account for the year ended 30 September 2023 as required by the Companies Act 2006

	2023 £	2022 £
Income from Operations	172,537	224,164
Other Income	11,678	33,407
Interest Receivable	-	-
Gross Income in the year	<u>184,215</u>	<u>257,571</u>
Expenditure		
Charitable expenditure	215,569	283,131
Fundraising Costs	2,087	1,493
Governance Costs	630	1,298
Total Expenditure in the Year	<u>218,287</u>	<u>285,922</u>
Net income before tax in the Year	<u>(34,072)</u>	<u>(28,351)</u>
Tax on surplus on ordinary activities		
Net income after tax in the year	<u>(34,072)</u>	<u>(28,351)</u>

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

All activities derive from continuing operations.

The notes attached on pages 18 to 25 form an integral part of these accounts.

Balance Sheet as at 30 September 2023

	SORP Ref	2023 £	2022 £
Current Assets	B		
Cash at Bank	B4	12,518	48,116
Creditors: amounts falling due within one year	C1	(5,761)	(7,287)
Net Current Assets		<u>6,757</u>	<u>40,829</u>
Total net assets of the charity		<u>6,757</u>	<u>40,829</u>

The total net assets of the charity are funded by the funds of the charity, as follows:

		2023 £	2022 £
Unrestricted Revenue Funds	12 D3	<u>6,757</u>	<u>40,829</u>
Total charity funds		<u>6,757</u>	<u>40,829</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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. The charity is subject to Independent Examination under charity legislation, and the report of the examiner is on page 12.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to company's subject to the small company's regime.



Lady Lucy French OBE
Director & Trustee
Approved by the board of trustees on 29th July 2024

The notes attached on pages 18 to 25 form an integral part of these accounts.

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The financial statements have been prepared in accordance with the Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102)) issued in October 2019 (Charities SORP (FRS 102) and the Companies Act 2006.

Never Such Innocence Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). Policies relating to categories of income and income recognition.

Nature of income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income recognition

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources.
- it is more likely than not that the trustees will receive the resources.
- the monetary value can be measured with sufficient reliability.

Gift Aid

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Donated goods, facilities and services

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Government Grants

The charity has received government grants in the reporting period. Grants received are recognised in the period in which they become receivable.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity. However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers, and this is described more fully in the Trustees Report.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

2 Liability to taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose.

Value Added Tax is not recoverable by the charity and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Donated goods, services and facilities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Included in legacies and donations.	8,200	-	8,200	8,200

Donated services primarily comprise the very generous donation of office space from Robert Walters.

5 Staff costs and emoluments

<i>Salary costs</i>	2023 £	2022 £
Gross Salaries excluding trustees	114,169	70,362
Trustees' Remuneration	8,705	66,813
Pensions	2,600	2,887
Total salaries, wages and related costs	125,474	140,062

Numbers of full time employees or full time equivalents

The average number of total staff employed in the year was	4	4
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No employee received emoluments (excluding pension costs) in excess of £60,000 per annum.

Of the four staff all were members of a defined contribution pension scheme throughout the year.

The organisation continues to provide a defined contribution scheme to its employees with an anticipated commitment in the 2023/24 financial year of £2,678.

6 Remuneration and payments to Trustees and persons connected with them

Lady Lucy French received payment for Chief Executive services including remuneration of £8,705 during the 2022/23 financial year (2021/22 £66,813) for services as a member of staff not as a trustee.

The Charity received confirmation on the 16th October 2019 from the Charity Commission that the payment for services as an employee has their approval.

7 Trustees' expenses

The expenses reimbursed to trustees, or paid directly to third parties, is shown below.

	2023	2022
	£	£
The amount reimbursed to trustees	Nil	nil
The number of trustees to whom expenses were reimbursed	0	0

8 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	630	600
PAYE/NIC's	2,350	4,025
Other Creditors	1,538	2,232
Trade Creditors	1,243	430
	<u>5,761</u>	<u>7,287</u>

9 Related party transactions

There was a related party transaction during the year being the payment noted above in note 6. being a payment to Lady Lucy French for services as a member of staff. There were no other transactions with related parties during the financial year.

10 Particulars of how particular funds are represented by assets and liabilities

At 30 September 2023	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Current Assets	12,518			12,518
Current Liabilities	(5,761)			(5,761)
	<u>6,757</u>	-	-	<u>6,757</u>
At 1st October 2022				
Current Assets	48,116			48,116
Current Liabilities	(7,287)			(7,287)
	<u>40,829</u>	-	-	<u>40,829</u>

11 Change in total funds over the year, analysed by individual funds

	Funds brought forward from 2022	Movement in funds 2023	Transfers between funds 2023	Funds carried forward to 2024
	£	£	£	£
<i>Unrestricted and designated funds</i>	40,829	(34,072)		6,757
Unrestricted revenue funds				
Total unrestricted and designated funds	40,829	(34,072)		6,757
Total charity funds	40,829	(34,072)		6,757

12 Analysis of movements in funds over the year as shown in Note 11

	Income 2023	Expenditure 2023	Other Gains and Losses 2023	Movement in Funds 2023
	£	£	£	£
Unrestricted and Designated Funds	184,215	218,256		(34,042)
Unrestricted Revenue Funds	184,215	218,256		(34,042)

13 The purposes for which the funds as detailed in note 11 are held by the charity are:

Unrestricted revenue funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities and subject to charity legislation, are free from all restrictions on their use.

14 Ultimate controlling party

The charity is under the control of its legal members.

15 Going Concern

From the date of the signing of the Trustees report, 16th July 2024, the charity has the benefit of reserves amounting to 6- 8 months of normal operating expenditure. This amount is insufficient to confirm the charity is able to continue as a going concern for at least 12 months following the signing of the annual report and the Trustees are therefore unable to confirm the charity can prepare its accounts on a going concern basis.

The charity has had the significant benefit at the start of its 2023/24 financial year of a very generous donation from the Royal British Legion of £150,000, received in October 2023. The Trustees are taking active steps to increase income and a number of significant multiyear grant applications have been made, the results of these applications will be known later in the year, as well as running a range of fund raising events and activities.

The trustees review the charities financial position on a regular basis and are committed to Never Such Innocence continuing to operate and deliver the significant impact it has on the lives of young people affected by conflict.

The charities only asset is cash at bank, and it has no debt or other liabilities other than staff and some software subscriptions. The Trustees are researching other similar charities with compatible aims and charitable objects which may be able to take over NSI's assets and programme should the Trustees decide to end the charity and pass its assets on to another organisation. There is no difference between the balance sheet value of the charity on a going concern basis and on a breakup basis as there are no fixed assets to revalue only unrestricted cash reserves.

16 Donations and Legacies

	Current year	Current year	Current year	Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
Small donations individually less than £1000	337		337	2,441
Adrian Montague	-		-	3,000
Aldershot Garrison	-		-	500
Armed Forces Covenant	1,250		1,250	51,250
Barclays	-		-	10,000
Coachmakers	5,000		5,000	-
Don Boyd	1,000		1,000	-
House of Commons	-		-	2,000
RAF 100	-		-	8,650
Reza Salari	1,750		1,750	-
Royal British Legion	150,000		150,000	123,368
Royal Navy	-		-	2,381
Saints and Sinners Trust	1,500		1,500	-
SJ Linnett	2,500		2,500	5,000
Thirty Three LLP	-		-	4,950
Woolton Trust	1,000		1,000	-
<i>Total donations and gifts from individuals</i>	164,337	-	164,337	213,540
			-	
Accountancy	1,200		1,200	1,200
Office Space	7,000		7,000	7,000
<i>Total donated goods and services</i>	8,200		8,200	8,200
Total Donations and Legacies	172,537		172,537	221,740

17 Total Income from charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Total Income from Charitable Trading	11,678		11,678	2,425

18 Expenditure on charitable activities direct spending

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Gross wages and salaries charitable activities	125,474		125,474	140,062
Temporary Staff Charitable Activities	46,073		46,073	41,793
Travel and Subsistence - Charitable Activities	18,800		18,800	60,265
Awards Ceremonies and Prizes				16,028
Total expenditure on charitable activities direct spending	190,347	-	190,347	258,148

19 Support costs for charitable activities

The basis of allocation of costs between activities is described under accounting policies.

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<i>Premises Expenses</i>				
Rent payable under operating leases	7,000		7,000	7,000
<i>Administrative overheads</i>				
Accountancy fees	3,840		3,840	3,988
Advertising and marketing	2,087		2,087	1,493
Charitable Donations	100		100	18
Information and publications				-
Interest - Payable				23
Meeting Costs	3,442		3,442	4,074
Memberships	699		699	
Other legal and professional	71		71	220
Postage	2,328		2,328	1,732
Professional Fees	3,140		3,140	1,110
Staff Welfare			-	430
Stationery and printing	983		983	2,410
Subscriptions	644		644	676
Telephone and internet	1,062		1,062	1,209
Training	30		30	
Website Hosting & Support	970		970	2,002
<i>Financial costs</i>				
Bank charges	127		127	92
Support costs before reallocation	26,523		26,523	26,475
Total support costs	26,523		26,523	26,475

20 Other Expenditure Governance costs

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Independent Examiner's fees	630		630	620
Trustees' expenses	-		-	-
Trustees' indemnity insurance	785		785	698
Total Governance costs	1,415		1,415	1,318

21 Total Charitable expenditure

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total Direct Spending	190,347	-	190,347	258,148
Total Support Costs	26,523	-	26,523	26,476
Total Governance Costs	1,415	-	1,415	1,298
Total Charitable Expenditure	218,286	-	218,286	285,922

22 Expenditure on Raising Funds

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Cost of Fundraising Activities	2,087	-	2,087	1,493
Total Fundraising Costs	2,087	-	2,087	1,493