



**Report of the Trustees
and the Unaudited Financial Statements
for the Year Ended 31st May 2025
for Samuel's Charity**

Registered Charity Number - 1164034
Registered Scottish Charity Number - SC050492
Company Registered Number - 09829049

Registered address - Staple House, 5 Eleanor's Cross, Dunstable, LU6 1SU

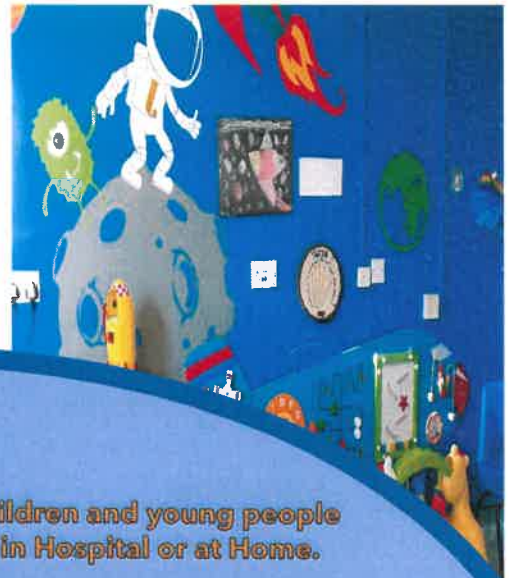
www.samuelscharity.org.uk

Samuel's Charity

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Samuels Charity exists to support children and young people who are dying or in long term care in Hospital or at Home.

We work to add value to underfunded NHS provision and fund and project manage the transformation of the child's experience (in the Hospital ward and in their own home). We support parents and facilitate peer support.

We make a difficult and painful experience less scary, and support better care and recovery where possible. That's everything from the decoration of the ward/bedroom and child friendly aesthetics, to the provision of painkilling equipment, games consoles and recreational support, to improving the quality of food and a child friendly menu - and to supporting parents and families as part of that process.



Charity Trustees during 2024-25 were as follows:

Martin Leib (chair of trustees)

Karen G Jeffries

John Dale

Tillie L Mortier-Young

Dawn McCarthy (treasurer)

**The Charity is a Company Limited by Guarantee
and its governing document is its
Memorandum and Articles of Association**

Testimonials from parents

We are so grateful for all your support and help in getting "Jaïden" home from hospital. Jane was amazing it sorting out everything and making all the pieces fit together for it to happen so smoothly. It is an absolute delight to walk into his bedroom in the morning and see him there instead of any empty room! Thank you all so much.

It can feel very lonely and very scary when your child is as ill as "Alice" is. Having your support in all sorts of small ways – and having you walk with us through this time to make a horrible situation a little easier to bear – made all the difference. We are so very grateful.

TRUSTEES REPORT

The trustees present the annual report together with the financial statements of the charity for the year ended 31st May 2025, including our accountants (unaudited) report for that year. In preparing this, their eighth annual report, the Board of Trustees have noted the guidance set down by the Charities Commission regarding public benefit.

Our Mission

Is to express and act on 9 year old Samuel's heartfelt desire to make being in hospital so much better for other seriously ill children than it was for him; it was literally his dying wish. We want to positively transform the experience of every child having to face the challenge and distress of long-term care in hospital, including end of life care, or of those needing care at home between or after bouts of treatment.

We want to help seriously and terminally-ill children in hospital, and at home, feel loved and cared for, reassured and supported for who they are as individuals. We want hospitals for them and their parents to be less scary, more caring and we want the children to feel loved and special at a really difficult time. Where possible we want to help those who could and should be cared for at home, to get that opportunity. We want to do that for as many children we can and especially where we can make the most difference. We want to add value and be a catalyst to positive change.

We work in Hospitals (Project Smile) by challenging accepted practice, helping to improve wards and their personal environment, and providing recreational equipment and opportunities as well as pain relieving equipment and support.

We work to support seriously and terminally ill children and their families to have care at home. Our At Home Project. That too can be scary for parents where the child may be fragile and vulnerable and there is not the immediate back up of a hospital and often very little care in the community or effective transition between the two. That means transfers fail and that's distressing. We work to prevent that.

Our Vision

Is to change and transform the experience of children everywhere, who are in the sort of situation Samuel was in, being treated for a long term or life limiting or life ending illness., whether in Hospital or at Home. We want our country to provide the best care in the world for such children and young people, and we want to challenge poor practice and champion best practice - and roll up our sleeves to help deliver that. And we want what happens here to be a beacon and an example to other countries and other hospitals and communities all over the world.

Our values

- ✓ Affirming and Positive
- ✓ Person Centred
- ✓ Child and family centred
- ✓ Listening and Learning
- ✓ Determined and Persistent
- ✓ Celebrating difference and diversity
- ✓ Committed to quality and excellence
- ✓ Collaborative and partnership-based solutions
- ✓ Outcome focused

The formal objective of the Charity as stated within our constitution and agreed with the Charities Commission is:

"The relief of sickness amongst children and of those in need by reason of ill health, through injury or abuse, by the provision of auxiliary services aimed at increasing patients' welfare and providing support to patients' families, including, but not limited to the provision of equipment, amenities for patients, their families and medical staff."

Our Ninth Annual Report - for 2024-25 (Year ended 31st May)

This has been a wonderfully exciting year for us and for those we help and support. Thanks to some incredible support from funding partners and thanks to the partnership and engagement of the staff at St George's Hospital, Tooting we were finally able to launch our first At Home Project on 1st January 2025 and see the charity growing and developing substantially, despite the most difficult funding landscape for charities perhaps for decades.

So... an Exciting and Thrilling year - but also challenging and hard-work!. We are so very grateful to those who helped us get there.

Introduction, our story and background

We were established in 2015 and registered as a Charity Limited by Guarantee on 20th October 2015.

The Charity was conceived and established very much out of the experience of Samuel, just nine years old, who was fighting cancer in a hospital ward and was struggling more than he needed to because of the quality of his in-hospital experience.

Samuel was a remarkable young man. His big concern, especially when he knew he was dying, was to improve that experience for all the other children in every children's hospital in the UK. So, Samuel's Charity was born from Samuel's dying experience, and the mission remains the same, to positively transform the experience of every child having to face the challenge and distress of long-term care in hospital, including end of life care. Sam was bored, anxious, at times depressed, in pain, feeling desperately sick, hating the food, the mouldy showers, the lack of stimulation the lack of focus on anything other than medical treatment and his illness. He was very concerned to help other children to feel more loved and better cared for - so are we.



What is clear firstly is that underfunded NHS hospitals lack the resources, including nursing and play co-ordinator time, to make the simple changes that make such a big difference. And secondly it's clear that there is little provision for such children at home, between and after bouts of treatment – and that transition arrangements between home and hospital remain disjointed and less than satisfactory. We know that person-centred approaches alongside a transformation of the ward environment can hugely improve the experience of those who are dying and speed the recovery and promote the support of those who need long term care and can recover. Indeed, it almost certainly saves lives too!

Our experience since launching the At Home Project in January 2025 has emphasised that and also made clear how important it is that we work together collaboratively to make good things happen for children and their families.

What we do and achieve

We have three distinct but integrated projects to transform the experience of seriously and terminally ill children and their families at the darkest and most difficult of times.

We work on a family and child-centred basis and bring together people/resources to make things happen and to change the lives and experience of children and families.

Project Smile 😊 – providing gifts, relief and fun at a dark and painful time

Around 2500 children will pass through a typical children's ward in the course of a year. We provide:

- gifts & entertainment (l-pads/Tablets, TVs, games consoles, Netflix etc).
- sensory equipment, crafts, games, other supplies and educational inputs
- pain relieving equipment; Accuveins, beds etc
- little things like Comfort Kits and treats; family room additions like toasters, a mini fridge, treats and more.
- We redecorate wards, playrooms and improve the environment



We know that positive environments and good ward regimes that are child focussed and child-friendly massively improve the life chances and shorten care episodes for children.

And because children get better quicker, go home quicker and, even if they are dying, need less crisis intervention when they are loved and cared for, it actually saves money to do it properly.

That all costs around £25,000 per location, per year or £10 per child.

The Enable Project - removing obstacles and enabling children's transfer to home for treatment (around 20% of children in hospital are fit to leave but are unable to do so, due to non-medical reasons)

As an independent charity we act as a catalyst to better co-ordinate the opportunity to transfer children to home, when they are often needlessly stuck in hospital. We do that by;

- Working with the hospital team to identify & tackle bottlenecks and any issues preventing a child/young person's discharge from hospital
- Liaising with the community nursing team, local authorities and agency/charity partners to ready the home and family to]

welcome the child, without duplication of service or support.

- Co-ordinating the whole process and capturing learning and best practice to improve future service delivery and transfer learning into other settings.

That all costs around £11,600 per location, per year

Our At Home Project - providing care where it's needed. 20% of children in hospital could be treated At Home with support, freeing up to 900 bed days per year per location.

Our At Home project in Wandsworth was launched on 1st January 2025. Supporting circa 140 children p.a. with an ongoing caseload of around 14-15 taking away fear, isolation & helplessness; enabling children to continue their treatment At Home

There are three aspects to the At Home Project:

1. Transfer - we do all we can to make sure transfer to home is effective, reducing failure and return to hospital by:
 - Challenging and overcoming frequent obstacles
 - Co-ordinating outpatient services, community agencies and key people for both child and family
 - Ensuring everything is ready in the home & the family are prepared and confident to care for their child at home for as long as possible
 - Preventing the need to unnecessarily and expensively re-admit the child to hospital care
 - Releasing beds to those that need them, reducing bed-blocking, wasted ambulance and staff time and saving around 900 bed nights so that children waiting for urgent, life-saving care can get the



2. Ongoing Child and Family Support from our Care Co-ordinator and including....

- Our unique 24/7 support line, giving families peace of mind via access to medical, community and emergency services
- Peer to Peer support facilitation for parents and child, providing support and fighting loneliness and isolation
- An adaptive response to issues and needs as they arise, co-ordinating effective care, reducing distress and readmission
- Financial, practical & emotional support
- Referring or signposting to local and national charities and agencies
- Continuing to ensure co-ordinated care and provision so we don't duplicate and prevent gaps in services
- Prioritising mental health and wellbeing for the child or young person and their family

3. Community Engagement

Collaboration and community are in our DNA and (to ensure home continues to be the place of care wherever possible) we link with

- Local volunteers who can provide respite and help with day-to-day tasks like shopping, cleaning, gardening and so on
- Local businesses who can sponsor small equipment and refurbishment needs, undertake sanitisation or painting and decorating etc
- Local charity partners who can deploy their own expertise and work with us to offer a rounded child and family-centred approach
- Local authority and other services

The full At Home Project with a full time Co-ordinator costs around £69,800 per location and achieves so much. Our primary concern is the child and their family, but we estimate our £70,000 budget frees up around 900 bed days and saves around £1.3M for the public purse.

One of the things we are most excited about is to see how well this project is working already and we are tracking that development carefully to prove the model and to monitor outcomes to ensure we have something to offer which is transforming and evidence-based and which supports expansion and replication.

Added Value and not duplication

It's important for funders and supporters to know that what we do is vital and unique. We are not providing statutory services, and our added value input makes things happen. If we are not there, both in the Hospital and in the community, children suffer and parents are discouraged and disadvantaged.



Our Achievements in 2024-25

Clarity of Aim and intent. We know what we do and why. We needed to make that clearer to funders and partners to support engagement and funding. Our Project structure (outlined above) within our core offering helped us to do that.

Getting the At Home project off the ground. That took a lot of effort, partnership and great engagement. It required training for us, hospital teams and community teams; gaining trust from the Hospital teams and working out how things can best work on the ground, researching and connecting with local charities and agencies to ensure transfers happen and don't fail because of resources.

Our 24/7 support line working with a partner charity (Single Point) adds enormous value and reassurance for families, especially out of hours and even at 2am.

At Home Development. We moved from the 3 month launch phase to the initial implementation phase and now into the Development Phase. We are tracking how that happens and ensuring we capture the framework to support expansion and replication.

19 children were supported by 31st May; 6 at Home and 13 in Hospital (4 were in transfer process). We sourced and co-ordinated medical equipment and transport and engaged the wider community (many people didn't know the scale of need or the opportunity it presents). This is ramping up and will hit or exceed targets by end of the initial year.

In Hospital Support continued alongside our new developments and more children than ever received support on the ward, from Comfort Kits, when first arriving, through to games and crafts & transformational pain-relieving equipment that the NHS can't provide. Despite the usual struggle for income, we managed a wide range of inputs to support thousands of children. We always work to make best use of our limited resources. Even a little can make a big difference.

The charity provided entertainment equipment including computer consoles, iPads and Android Tablets, DVD players, TV's, games and various other items for entertainment which was otherwise unavailable due to its cost to the children's wards, including at St George's Hospital in London and Milton Keynes Hospital, and elsewhere.

Refer a Child Programme/At Home service - We also continue to occasionally support individual children that are going through treatment in other parts of the UK, either on a ward or at home, helping children who would otherwise not be able to have a gift without our support. Typically, a child will want and need an iPad or Tablet, a portable games console or other similar gift that they can use, on the wards or at home. There were just 6 children in 2024-25 who received a personal gift through this campaign. We expect to help more children in this way going forward.

As with the Hospital Intervention Programme, bringing some respite to the constant fear, worry and pain makes each day that little bit more acceptable and, with a more positive feeling, the children have a stronger and more resilient outlook. Reducing stress helps recovery – for children and for families, who feel more supported and less on their own.

Key Challenges and Breakthroughs. Overcoming engrained working practices, lack of funds and resources, system bottlenecks. Gaining buy in and visibility, sourcing and co-ordinating other partners.

Further development to 31.8.25 In the three months since year end, we have further developed provision and are now already supporting over 61 children. Of those, 24 children have been supported on the At Home Project, 37 in the Enable project and, of those, 13 of those are in process of transfer to the At Home project. We have also supplied additional sensory equipment and further specialist medical support to facilitate transfer and sustainability, transport resourcing and community engagement for 14 children and their families.

Next steps and development

Expansion of the At Home Project



Because of funding limitations and our need to ensure sustainability as well as quality, we limited our initial Project Co-ordinator hours to 27.5 per week rather than 37. That in turn limited our capacity on the At Home Project to around 140 children and families in the first 12 months and to an ongoing caseload of 14.

We are keen to ramp this up and to achieve 200-250 children and families supported and a caseload of 20 at any one time. That's an uplift in provision, without any loss of quality or good outcomes. To do that we need around another £20,000 per annum for Wandsworth and South London to increase project hours by at least 12.5 to 37.5 hrs per week.

Replication of the At Home Project

Our aim is to launch a new At Home Project and to integrate with that Project Smile and the Enable Project. At this stage we are planning a second project in Milton Keynes in 2026, where we know there is need and where we already have developing relationships. We then want to add a further project and location every 18-24 months, subject to funding and resource.

Extension of Project Smile by providing additional equipment, resources and input into Hospitals in each location. Initially adding to what we do in Wandsworth and extending that into Milton Keynes next year.

Introducing a Volunteer support programme to help families stretched and restricted by home care and with a child who needs 24 hrs support, with shopping and cleaning and domestic tasks.

Connecting local businesses – especially around home adaptations and sponsorships for particular needs, deep cleaning and so forth.

A Context - The RCN report Jan 2020

This stated "it is imperative that flexibility is built into service planning and commissioning models to enable 24/7 child-care at end of life in community settings, which can be infrequent but are often in times of high demand". Our own feedback from parents and local staff and care teams support this. The report showed that...

- 84% of families caring for a child with a life-limiting condition have felt isolated since their child's diagnosis.
- 90% said their relationship, social life and interactions with friends had been adversely impacted.
- 74% said the same for their relationship with their partner.
- 87% said the same for their relationship with their immediate family.
- For bereaved families, over 50% said their relationships with family and friends had been adversely impacted by their child's death.

Families' ability to get out and socialise was also affected:

- 80% said that they were less likely to go out socially since their child's diagnosis.
- 58% said they go out socially less than once a month

So why another At Home Project?

Because the urgent need for such projects is demonstrable. There is a real shortage of home support and so where home transfers do happen, they too often fail, and while families love having their child back with them, parents feel insecure and are often left very much on their own to care for a very sick child. Support from our At Home Project makes all the difference, especially to single parents and to those with little informal support.

We want to work with hospitals and communities where there is little or no such support. That will in turn unblock beds, support other children's admissions, reduce failed transfers, improve ambulance and staff allocations and conservatively save the NHS around £1.3M per location! We make a powerful contribution in lots of ways but especially for children and families directly affected by life-threatening and life-limiting illness and conditions. That is always our priority and imperative.

Our strategy is to link our "In Hospital" and "At Home" care and support by location to ensure consistency and effectiveness and reduce costs. Meanwhile our help and support to other children in other areas continues as funds permit.

We are growing determinedly and realistically in the current environment. The need is increasing and while child mortality is reducing, the number of children with lifelong and life-threatening or life-limiting conditions has tripled in the last 20 years.

"I was incredibly moved to see how much difference we make to children and parents who are going through such a horrible experience. It felt really good to be part of making that happen" A Volunteer

Economic landscape and impacts

Our experience of Covid severely impacted our main methods of fundraising - via sponsored events and challenges - and reduced our income expectations enormously. Since then, the economic and fundraising crises have further challenged us and many other charities - and especially smaller ones like ours, where a large proportion of our funding is community based. An uncertain world impacts all of our thinking and makes us more cautious, including about our giving. We have necessarily been slower to develop than we wanted to be. Sometimes we have been tighter financially than we wanted to be.

What that situation has also done is to make us look carefully to develop more effective and more diverse funding approaches and to look at how we develop the work of the charity as a response, including looking more at the value of peer and other virtual and volunteer support. We also recognise the need to develop our reserves now that our service offering is stronger and more substantial. We are still on that journey, but we can now see the traction and momentum gained.

Structure, Governance and Management

Trustees are approached personally or advertised for. We have a clear process for recruitment, application, approval or rejection, induction/onboarding and development. A duly completed application form is required, including references, and a role and person specification is clearly outlined. All trustees are DBS checked (as are staff and volunteers) in line with our safeguarding and equal opportunities policies. Trustees are supplied with appropriate information ahead of their considered application for Trusteeship; they are appointed and supported in line with the charity constitution, the good trustee guide and other legislative guidance.

The Board of Trustees meets six times per year (3 face to face and 3 virtually) to fulfil their role in overseeing and directing the affairs of the charity, ensuring that it is well-run and delivers the charitable outcomes for which it is established. One of those meetings is an annual strategy day, when the Trustees review the overall strategy for the charity, including where we work and what we need to provide and offer. Trustees are committed to the Nolan principles of selflessness, integrity, objectivity, accountability, honesty and leadership. We currently have five Trustees and aim to add two more during the year to end May, especially with expertise across legal matters and senior paediatric care.

We have struggled to develop our community fundraising by bringing in a part time fundraiser. It's a challenge with small resources to justify an expensive appointment but the risk of a lower salary is that we don't get the calibre or results we need. From July 2023 our CEO has been full time and takes much of the community fundraising within his role, supported by our part-time Development Director (10 hrs per week). This summer we have taken a different route and added a part time administrator to bottom slice some of the CEO's work and add value to events and challenges to increase return. We also use some outsource social media input abroad to save costs.

Our CEO/founder has extensive marketing and commercial experience and has been running the charity for 11 years now and our Development Director (3 yrs) has a strong track record and has previously run several charities as CEO, including a Hospice and at national level. Our At Home Project Co-ordinator is a qualified paediatric nurse and has lots of relevant experience.

As part of our development planning, we produce a two-year strategy set into a five-year frame of ambition, together with a two-year operational plan and fundraising plan. A rolling 12-month cash flow is maintained to ensure sustainability and advance finance planning.

Infrastructure and systems

To support our current strategy and development ambitions we use a CRM system for service monitoring and fundraising and use SharePoint to support good information sharing and joint working. We work remotely most of the time but have regular virtual Team Meetings and come together for one day per month face to face to maintain relationships and mutual accountabilities.

The aim is to balance growth and prudence, ambition and sustainability, and to ensure the systems and processes are developed in line with and slightly ahead of, those developments.

"The tablet you gave me is great and helps me keep in touch with people as well as accessing really good learning programmes - and to play some cool games too!"

Beneficiary, aged 10 years.

Other forward developments

Trustees remain concerned to move forward with a stronger ambition to help more children and to build our resources and fundraising to take us to the next level but are realistic about the challenge.



That includes building a pipeline of funding from grant making trusts and statutory sources and to add capacity in line with development. Our next aim is to have a community and corporate fundraiser, at least part time, in Milton Keynes and S London next financial year. We need to get that right this time!

We are concerned to grow and meet the huge and increasing level of need in the context of a grossly underfunded NHS and shortfalls in local authority provision. We know our specific focus is much needed and highly effective - and provides a very positive return on investment for children. We are working to ensure we can evidence what we know, informally, that our interventions save substantially more money than they cost. We aim to make a case for local funding from local commissioners and as part of a social impact statement.

We are also convening a meeting of aligned providers in 2025 to share good practice and to map gaps and agree ways of addressing those going forward.

In order to ensure sustainability and viability for the charity we will maintain a reserve of 3-6 months expenditure and deploy the balance of funding to maximum effect and impact.

- We want to expand our footprint and to offer services, within 10-15 years, in every part of the UK and in those hospitals and situations which most need our help and intervention. We will explore a "franchise and sharing" model to do so.
- We will work to map where there is the greatest need, (its difficult to find information from the NHS and its unfortunately not readily available otherwise but needs to be). So one of our aims is to secure some funding towards that mapping and research.
- We have been developing collaborative links with companies and manufactures to produce a " Sambox" (to cover/encase distressing and scary blood, Chemo and plasma bags hanging next to a child's bed) with a coloured box with a superhero or unicorn, butterfly etc image to 'power' that child towards better health and experience. That will be in production now in 2026 and we hope it will provide a tradeable income too.
- We are looking to commission a mobile sensory room to enable children to "escape" from the ward in a soundproofed and sensory environment that can be erected and moved to fit the needs of children and the ward regime. That will cost around £10,000. This has stalled because of funding but the prototype will be in place in 2026.
- We want to develop a campaigning arm by 2027-28, to challenge poor practice and support positive change
- We want to help develop collaborative working, including among children's nurses and NHS play professionals across regions and nationally to share best practice and helpful ways forward
- We want to grow by between 30% and 50% per annum over the next three years to make as much difference as we can.

Fundraising

Almost all of our income is via direct fundraising. We currently receive no statutory support but would like to! The Charity worked hard to increase provision during 2024-5 on its previous funding model and income for 2024-25 is up to £134,000. That's a 40% increase on last year's figure, itself 20% up on the year before. Just over £20,000 (half) of that uplift was received via the closure of a related charity, Tenderheart.

2025-26 projections are to diversify and lift income generation to around £190,000 and spend £170,000 – a £20,000 surplus, and a 2-3 months' reserve at around £30,000.

We fundraise in order to do more and make more of a difference to those who most need it. By diversifying our income and steadily and realistically increasing our resources we plan to provide 40% more direct support in the coming year – both Hospital and At Home interventions where they will make the most difference. That means overall our fundraising will directly and positively affect the experience of at least 6000 children in 2025/26 and especially transform the experience of around 200 children on our At Home service.

When it comes to grants, we do sometimes face the dilemma that some trusts see that we are working with the NHS and presume we are a sort of extension of public services. It's important to state that we neither duplicate nor extend public services. We provide a service that would not exist without us and which is desperately needed by the children and families we support. We do what the NHS cannot do and we offer a hugely important community-based response to the needs of seriously and terminally ill children and their families. We do save the NHS a fair bit of money but for us that's an incidental benefit and the support of children and families is why we do what we do.

Our fundraising plan is to generate £10,000 from statutory support, including Health and Social Care, £55,000 from grants and trusts, £25,000 from Corporates and business, £75,000 from community events and sponsored challenges and £15,000 of traded income and the balance from individual donations. We will develop capacity to increase that by around 25% per annum going forward. We are developing saleable products which will potentially directly benefit children and bring in funds to help more.



The Memory Walk

Given our level of resource and the fundraising environment, raising the sum of £131,000 last year, was a good performance. Our forward plans are about further diversification as much as expansion.

We undertook challenge events such as obstacle courses, 10K runs, a polar plunge event, firewalks and cycle rides and a memory walk. We hosted events like murder mystery events and a visit from the Treorchy Male Voice Choir.

We had many members of the public take part in sponsored events for our benefit, well as receiving individual donations and growing support from a growing number of local Corporate organisations.

We are further developing our corporate pipeline, including some outsource marketing initiatives and we use our corporate brochure and digital presentations to support expansion. We continue to invest in bids to grant making trusts, especially now that our At Home Services is developing so well. We want to leverage some Statutory support as well as increasing traded income through recycling schemes and sales of goods.

Financial Review

2024-25

As indicated above year under report remained challenging and was especially focused on gaining the funding for our At Home Service. One or two key grants at the right time helped make that happen, including from Farthing Trust, Tenderheart, Buckinghamshire Masons and St James Place Foundation. Our newly recruited PT administrator and small PT marketing team are making a positive impact and freeing our CEO for further development and corporate engagement.

Income for the year under report was £133,543. Expenditure was £136,918. That left us with a small deficit of £3,375 and reserve of £10,460.

The majority of that funding (all but £2,000) was unrestricted funding.

Cash at Bank on 31.05.25 was £17,000 and is at just under £10,000 at end August 2025.

Our monthly expenditure is currently just under £10,000 per month and will need to rise to £17,500 per month to achieve the service plan.

2025- 26

Our planned budget in 2025-26 provides for £190,000 of expenditure and a surplus of £20,000 providing a reserve of £30,000 or just 2-3 months running costs as we move through the year. We would dearly like to add a further £20,000 to that if we can.

Our reserve policy is to achieve free reserves equivalent to 3-6 months running costs, to ensure sustainability and our ability to respond to emerging need. That provides a platform for further development in 2025-6 and beyond. We want to achieve at least 4 months of reserve by 2027.

We continue to invest in additional skills and resources and are confident of the direction and pace of forward development. We remain keen to secure partners and funders at all levels to help us to make vital interventions and contributions to the care and support of children who are dying or in long term care.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Name: Martin Leib (chair)

Signature



Date

10/10/25

Independent Examiner's Report to the Trustees of
SAMUEL'S CHARITY

Independent examiner's report to the trustees of SAMUEL'S CHARITY ('the Company')

I report to the charity trustees on my examination of the accounts of the Charitable Company for the period 1st June 2024 to 31st May 2025 which are set out on pages 20 to 24.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

S Spicer

Suzanne Spicer
FCA
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5 Eleanor's Cross
Dunstable
Bedfordshire
LU6 1SU

Date: 14.10.2025

SAMUEL'S CHARITY

Statement of Financial Activities for the Period 1st June 2024 to 31st May 2025

	Notes	01.06.24- 31.05.25 Unrestricted Funds £	01.06.24- 31.05.25 Restricted Funds £	01.06.24- 31.05.25 Total Funds £	01.01.23- 31.05.24 Total Funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		10,711	-	10,711	94,867
Grants		41,223	2,000	43,223	-
Sale of merchandise		639	-	639	269
Interest receivable		51	-	51	23
Events and challenges		51,585	-	51,585	-
Corporate Income		27,334	-	27,334	-
		<u>131,543</u>	<u>2,000</u>	<u>133,543</u>	<u>95,159</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		124,662	-	124,662	61,265
Management and support costs		7,863	2,000	9,863	30,599
Finance costs		202	-	202	160
Governance costs		<u>2,191</u>	<u>-</u>	<u>2,191</u>	<u>680</u>
Total		<u>134,918</u>	<u>2,000</u>	<u>136,918</u>	<u>92,704</u>
NET (OUTGOING)/INGOING RESOURCES		<u>(3,375)</u>	<u>-</u>	<u>(3,375)</u>	<u>2,455</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>13,835</u>	<u>-</u>	<u>13,835</u>	<u>11,380</u>
TOTAL FUNDS CARRIED FORWARD		<u>10,460</u>	<u>-</u>	<u>10,460</u>	<u>13,835</u>

CONTINUING OPERATIONS:

All income and expenditure derive from continuing activities.

All gains and losses recognised in the period are included above.

SAMUEL'S CHARITY

Balance Sheet At 31 May 2025

	Notes	31.05.25 Unrestricted funds £	31.05.24 Unrestricted funds £
CURRENT ASSETS			
Debtors	3	973	586
Cash at bank		<u>17,359</u>	<u>15,324</u>
		18,332	15,910
 CREDITORS			
Amounts falling due within one year	4	(7,872)	(2,075)
		<hr/>	<hr/>
NET CURRENT ASSETS		<u>10,460</u>	<u>13,835</u>
 TOTAL ASSETS LESS CURRENT LIABILITIES		10,460	13,835
		<hr/>	<hr/>
NET ASSETS		<u>10,460</u>	<u>13,835</u>
 FUNDS	5		
Unrestricted funds		<u>10,460</u>	<u>13,835</u>
 TOTAL FUNDS		<u>10,460</u>	<u>13,835</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.


The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies for the period ended 31 May 2024.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 May 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Board of Trustees and authorised for issue on

10/10/25..... and were signed on its behalf by:


.....
M Leib - Trustee

SAMUEL'S CHARITY

Notes to the Financial Statements for the Period Ended 31 May 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011, and the Companies Act 2006. The financial statements have been prepared on a going concern basis under the historical cost convention.

Income

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

Expenditure

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

Taxation

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

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

SAMUEL'S CHARITY

Notes to the Financial Statements - continued for the Period Ended 31 May 2025

2. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

	31.05.25	31.05.24
	£	£
Trustees' expenses	<u>637</u>	<u>-</u>

3. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.05.25	31.05.24
	£	£
VAT due from HMRC	937	550
Trade Debtors	<u>36</u>	<u>36</u>
	<u>973</u>	<u>586</u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.05.25	31.05.24
	£	£
Taxation costs	3,473	1,225
Trade creditors	3,549	-
Accruals and deferred income	<u>850</u>	<u>850</u>
	<u>7,872</u>	<u>2,075</u>

5. MOVEMENT IN FUNDS

	At 1.06.24	Net movement in funds	At 31.05.25
	£	£	£
Unrestricted funds			
General fund	13,835	(3,375)	10,460
	<u>13,835</u>	<u>(3,375)</u>	<u>10,460</u>
TOTAL FUNDS	<u>13,835</u>	<u>(3,375)</u>	<u>10,460</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	133,543	(136,918)	(3,375)
	<u>133,543</u>	<u>(136,918)</u>	<u>(3,375)</u>
TOTAL FUNDS	<u>133,543</u>	<u>(136,918)</u>	<u>(3,375)</u>

SAMUEL'S CHARITY

Notes to the Financial Statements - continued for the Period Ended 31 May 2025

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.06.23 £	Net movement in funds £	At 31.05.24 £
Unrestricted funds			
General fund	11,380	2,455	13,835
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>11,380</u>	<u>2,455</u>	<u>13,835</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	95,159	(92,704)	2,455
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>95,159</u>	<u>(92,704)</u>	<u>2,455</u>

6. STAFF COSTS

	31.05.25 £	31.05.24 £
Wages and Salaries (PAYE)	33,283	-
Chief Executive Officer	29,136	34,050
Development Director	14,246	10,877
	<hr/>	<hr/>
	76,665	44,927

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

	31.05.25	31.05.24
Fundraising	1	1
Healthcare	2	1
Admin and support	1	0
	<hr/>	<hr/>
	4	2

No employee received emoluments in excess of £60,000. Non-PAYE staff costs amounted to £43,382 (2024-£44,927).

7. RELATED PARTY DISCLOSURES

Martin Leib, a trustee, was paid £38,736 (2024-£34,050) in total for services rendered to the charity in the year.