

CHILD GROWTH FOUNDATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

CHILD GROWTH FOUNDATION

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CHILD GROWTH FOUNDATION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 JUNE 2025

Trustees

Mr Jeffrey Bolton, Chair
Mr Stephen George, Treasurer
Mr Anthony Leyton-Thomas
Ms Jessica Watts
Ms Clare Wood
Ms Vanessa Boulanger-Twigg (appointed 16 December 2024)
Ms Hannah Cumming (appointed 16 December 2024, resigned 4 November 2025)

Charity registered number

1172807

Principal office

50 Peacock Road
Kings Heath
Birmingham
B13 0NY

Accountants

Kinnair Associates Limited
Chartered Accountants
Aston House
Redburn Road
Newcastle upon Tyne
NE5 1NB

Bankers

Barclays Bank PLC
Leicester
LE87 2BB

Metro Bank PLC
1 Southampton Row
London
WC1B 5HA

The Charity Bank Limited
Fosse House
182 High Street
Tonbridge
TN9 1BE

CHILD GROWTH FOUNDATION

CHAIR'S STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

The Chair presents his statement for the year.

I am pleased to share the Child Growth Foundation (CGF) Chair's Statement, for the year ending 30th June 2025.

It was, once again, an exciting and busy year for the CGF and Catriona, our charity manager, Laura, Sally, and Lisa developed and delivered a significant and superb range of support programmes and materials for the families that we support. Due to the increasing financial pressures and fundraising challenges, there was a renewed sense of urgency to prioritise fundraising and focus on delivering the most valued and consequential CGF activities.

Governance

There were no personnel or structural changes to the team during this period, and the team employed their complementary skills and talents and performed as an extremely effective and integrated team, delivering a very impressive range of valued support for families affected by growth conditions.

Catriona, our charity manager, has consistently driven positive change within our organization and devoted considerable time to keeping all our charity's policies and procedures up to date. The CGF's Risk Register document was reviewed and updated in June, and all staff and trustees completed their mandatory safeguarding training.

A major change from last year was moving the CGF's annual general meeting (AGM) from its usual timing with the annual convention to December. The postponement of our AGM gave us the timely opportunity to express our appreciation to two highly prominent and valued trustees, Nick Child and Rachel Pidcock, who were stepping down at the end of 2024. Nick, the former Chair of the CGF, and Rachel both provided consistent support and dedication to the CGF over many years, in various roles. While Nick and Rachel will be missed, they have stated they will stay involved and keep supporting the CGF and its mission. The AGM also, however, gave us the opportunity to officially approve and appoint two new trustees, Vanessa Boulanger-Twigg and Hannah Cummin. Both Vanessa and Hannah had lived experience of growth concerns and conditions and had already made a significant contribution to the CGF board. Hannah has since stepped down from the CGF board.

The team and the new board of trustees met at the start of June, for a two-day meeting, to review and update the CGF's strategic plan and develop a new operating plan of activities for the next year. The meeting provided the opportunity to agree and prioritise the most valued and cost-effective CGF activities for the coming year. There was unanimous agreement on the need to prioritise CGF fundraising efforts and to proactively expand CGF membership.

Although forming steering committees with staff and trustees encouraged more participation, motivation, and timely feedback, it was decided that their structure should be reassessed and streamlined. Many thought that the committees shared too many similar responsibilities.

Awareness, Education, Information, and Support

Raising awareness and understanding of growth issues to encourage families to act on their growth concerns remained a key focus for the year. The CGF launched its public awareness advertising campaign 'Leave no shadow of doubt' in September to align with 'Children's Growth Awareness Week.' Developed the previous year, the campaign appeared across social and traditional media platforms. Because of the funding and pro-bono support received, CGF's advertisement appeared in both The Sun and The Times, two national newspapers.

Families who worry about their child's growth often face scepticism from their GP, which leads to delayed referrals to growth specialists. Therefore, better education for GPs on growth-related issues is crucial. In July, Pulse 365 hosted and published the second GP education webinar accredited by the CGF, featuring

CHILD GROWTH FOUNDATION

CHAIR'S STATEMENT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

presentations from Professors Helen Storr and Justin Davies. The online seminar received high praise from attending GPs, just like the last one.

The CGF will continue to develop initiatives that help identify and treat growth conditions at an earlier stage.

The team continued to prioritise the expansion of direct support for families, and the CGF staff responded to an increased number of patient telephone and e-mail queries during this period. Modernisation and updating of the CGF website were essential, including the addition of more information for the parent or carer who had concerns about their child's growth before pursuing a diagnosis, and more video content. In addition, our specialist nurses, Sally and Lisa, developed a series of YouTube videos, explaining, for example, 'Mid-parental height' and 'Bone age X-rays.'

Our specialist nurses also developed a range of guidance documents for parents and carers, such as 'Measuring at Home' and 'A Parent Guide to Concerns About a Child's Growth.' Collaborating with parents, CGF also created peer-shared resources like 'When Approaching Your GP' and 'Mental Health and Wellbeing.' With support from medical advisors, the CGF launched its first transition guide, 'Transition: Silver-Russell Syndrome.'

This year, the CGF introduced a collection of educational storybooks to offer additional support to families. The books aim to increase awareness about growth topics and encourage a positive outlook. The first two books, 'Your Height My Height' by CGF's Laura Roy and 'My Sotos Story' by trustee Anthony Leyton-Thomas, have received widespread praise and have been ordered in large numbers. The CGF officially launched a third book, 'Magnificent Max,' which was gifted by a pharmaceutical company, during its convention in October.

The CGF understands the importance of, and values, family interaction and, during this period, the CGF expanded events that encourage informal discussions among families. Our specialist nurses, Sally and Lisa, organized the CGF's 'Virtual Cuppa & Chat' meetings, and participants responded very positively.

The CGF also continued its programme of family 'Meet-Ups' at a range of popular UK family venues, and two events were organised by Laura, our Finance and Administrator Manager, and Jessica, our Vice-Chair this year: Gulliver's World in February, and Legoland Windsor, in May. The CGF was able to offer free tickets to our members and eligible members of the child growth community, courtesy Merlin's Magic Wand Children's Charity.

As always, one of the highlights of this period was the CGF convention, which took place in Warwick, in October. The CGF always tries to address topics suggested by its members during the convention, and the rotating roundtable session—where families could talk about a wide variety of issues and challenges with experts—was especially well received. Also, and for the first time at convention, we included an opportunity for adult attendees to participate in a choice of fun activities, including a dance and art / craft classes, and these were hugely successful and great fun.

Also, throughout the year, the CGF again continued its close collaboration with medical and healthcare experts, and related organizations and charities. The CGF continued to actively participate in meetings of the British Society for Paediatric Endocrinology and Diabetes (BSPED)'s Growth Disorders Special Interest Group and the International Coalition of Organizations Supporting Endocrine Patients (ICOSEP) and participated in theirs and a range of other scientific meetings and congresses.

Research

Once again, there was neither resource nor opportunity for the initiation of new clinical research projects during this period. However, instigating, and collaborating on, clinical research that will improve the outcomes and quality of life for children and families affected by growth conditions continued.

The CGF received an invitation to take part in a pre-school growth screening project in February. The CGF

CHILD GROWTH FOUNDATION

CHAIR'S STATEMENT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

was asked to join as a co-applicant for the 5–6-year NIHR programme grant. If the grant is approved, CGF will oversee the public advisory group and represent the organisation on the steering group. The CGF will receive payment for its participation in the project.

This year, the CGF helped recruit participants for ICOSEP's worldwide survey of families impacted by growth conditions. The CGF will continue its key surveys with members and pursue other cost-effective, data-driven research.

Finance and Income Generation

Our income for the 2024/2025 financial year decreased from the previous years to circa £88k, and our overheads for the budget year increased to £155k. The downturn of income from 2024/2025 certainly reflects the economic climate and fundraising challenges that charities have been facing. However, despite the operating deficit, we still hold healthy reserves to conduct all planned activities.

Because of higher costs and tougher fundraising conditions, the CGF prioritized fundraising during this period; Catriona, our charity manager devoted a significant amount of her time to submitting trust fund applications and a recruited CGF fundraising team developed a formal programme of planned fundraising events. Also, individual members and trustees took part in sponsored events, such as the London Marathon, and others instigated their own fundraising activities. We regularly generated significant revenue through social media platforms, and at the CGF's June planning meeting, a campaign was approved to significantly boost the number of paying CGF members.


The CGF continued to receive a steady, and much appreciated, stream of income from our regular donors, and from our annual membership programme. We continued to receive royalties from Harlow Solutions and Seca, which ensure that a portion of our overheads can be funded and allow the continued distribution of key CGF growth related materials to the families that request and need them. The CGF realises that there must be other opportunities, and we have been, and will continue, to recruit a regular source of unrestricted income from other companies with a related interest in growth conditions.

During this period, partnerships with major pharmaceutical companies continued, providing restricted funding for planned joint projects. Once again, the CGF expanded and will keep broadening its focus on partnerships pharmaceutical companies, and we are grateful to have received pharmaceutical funding towards the rebuild of the CGF website.

The rise in overheads for 2024/2025 is due to higher salaries and a notable increase in the CGF's annual convention subsidy costs. This event is highly valued by attending families and is widely regarded as the highlight of the year.

Finally, I want to express my appreciation and gratitude to all the staff and trustees of the CGF for their unfailing commitment and hard work in ensuring that the CGF was able to continue to make a positive difference to the lives of children, and their families, affected by growth conditions.

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Mr Jeffrey Bolton - Chair
Date: 27 January 2026

CHILD GROWTH FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2025

The management committee of the Child Growth Foundation ("the Foundation" or "the CGF") presents its report and the unaudited financial statements for the year ended 30 June 2024. The Foundation was originally established in 1977. The Foundation, in its current legal structure, was formed on 18 February 2017 and registered by the Charity Commission as a charitable incorporated organisation (CIO) on 28 April 2017.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Description of Governing Document and Objects of the Charity

The Foundation, a charity registered in England and Wales with registration number 1172807, and whose principal address is 50 Peacock Road, Kings Heath, Birmingham, B13 0NY, is governed by its Constitution and established to:

- Support and offer advice and information to all persons (either children or adults) affected by growth disorders and their families in any manner which is charitable in accordance with the law of the United Kingdom;
- Promote and fund research that will directly enhance the health, psychological wellbeing and education of those with growth disorders and to publish the results of such research;
- Educate the public in general and workers in the medical profession in particular in the problems and difficulties encountered by those with growth disorders; and
- Encourage the regular monitoring of growth and development criteria by medical professionals at all levels and facilitate such monitoring by identifying equipment suitable for the purpose.

Public benefit

In accordance with Section 17 of the Charities Act 2011, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to continue maintaining its principal objects by funding expert information and support for children and their families affected by growth conditions and growth concerns, raising vital awareness, supporting healthcare professionals and enabling research.

Risk statement

The management committee has considered possible risks to the Foundation and is continuing, in the new Child Growth Foundation, to put plans in place to mitigate all major risks. Risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities, whilst risks to expenditure are minimised by procedures for the authorisation of all transactions and projects and to ensure consistent quality in the delivery of all operational aspects of the charity. These procedures are under constant review to ensure that they remain effective.

Review of activities

We are pleased to present details of the activities undertaken by the Foundation, the independent national charity supporting children, young people, adults and families affected by growth conditions and growth concerns. Full details appear in the attached Chair's Report.

Investment policy and performance

The Foundation placed its surplus cash on deposit with reputable financial institutions. It does not invest in equity investments.

CHILD GROWTH FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Grant making policy

The Foundation has established its grant making policy to achieve its objects for the public benefit by making grants to major medical establishments in the UK to fund research projects into growth disorders and related areas. Details of grants are given in note seven to the financial statements.

Details of Incoming Resources and Resources Expended

Details of incoming resources and resources expended can be seen in the Statement of Financial Activities. For the charity there were net outgoing resources for the period of £66,484 (2024: net incoming resources of £33,222).

The main sources of income in the period were:

- £18,694 of donations and grants; and
- £49,993 of charitable activities.

Movement in funds

Details of movements in funds (designated, unrestricted and restricted funds) are given in note 17 to the financial statements.

Reserves policy

The current policy of the Foundation is to maintain general reserves (unrestricted funds) to a level equal to one year's running costs (including funding of grants but excluding restricted fund spending) and this has been achieved. The general reserves at 30 June 2025 were £82,746. Restricted funds at 30 June 2025 were £25,262.

Going concern

The financial statements have been prepared on the going concern basis, having regard to forecasts for the year ended 30 June 2025. The forecasts, which include cash flow projections, comprise reasonably detailed assumptions as to incoming resources and resources to be expended, and take account of different possibilities for grants payable to reflect the fact that further grants may be approved in due course.

Organisational Structure

The management committee (see below) directs the overall management of the Foundation. The committee meets at regular intervals to review activities and to consider and agree plans for future progress.

The Foundation's employees, under the supervision of the Honorary Chair and the Honorary Treasurer, carry out the day to day activities.

CHILD GROWTH FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Members of the management committee

Members of the management committee who served as charity Trustees during the year and up to the date of this report were as follows:

Mr Jeffrey Bolton, Chair
Mr Stephen George, Treasurer
Ms Vanessa Boulanger-Twigg (appointed 16 December 2024)
Mr Nick Child (resigned 16 December 2024)
Ms Hannah Cumming (appointed 16 December 2024 and resigned 4 November 2025)
Mr Anthony Leyton-Thomas
Mrs Rachel Pidcock (resigned 16 December 2024)
Ms Jessica Watts
Ms Clare Wood.

Appointment of the members of the management committee

The management committee is made up of an Honorary Chair, an Honorary Treasurer, and Honorary Vice-Chair alongside a range of individuals including those with lived experience of a growth condition or concern. Appointment is ratified at the annual general meeting in accordance with the Foundation's constitution. Membership of the management committee is unpaid.

Members of the management committee have no beneficial interest in the Foundation.

Recruitment, induction and training of the members of the management committee

When the need arises, the management committee seeks to recruit new (additional or replacement) members by asking for volunteers with appropriate skills (for example, financial, medical), experience (of the relevant condition or of the charity sector) and enthusiasm for supporting the Foundation. As stated above, appointment must be ratified at the next annual general meeting. The induction procedures include briefing new committee members on the history and objects of the Foundation, the committee and decision making processes, the current plans of the Foundation, and meeting other members and key employees. New members are provided with copies of Charity Commission guidance on acting as a Trustee. Members are encouraged to attend appropriate external training events when this will facilitate the development of their role in the Foundation.

CHILD GROWTH FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Management committee's responsibilities in relation to the financial statements

The management committee is responsible for preparing the Management Committee Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, the Charities SORP FRS 102 and the provisions of the Foundation's Constitution requires the management committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Foundation and of its incoming resources and application of resources for that period.

In preparing those financial statements, the management committee is required to:

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

The management committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Foundation, and to enable it to ensure that the financial statements comply with the Charities Act 2011, the Charities SORP FRS 102 and the provisions of the Foundation's Constitution. The management committee is also responsible for safeguarding the assets of the Foundation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examination Information

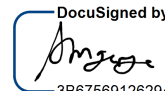
In so far as the Trustees are aware at the time this management committee's report is approved:

- there is no relevant information of which the Foundation's independent examiner is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Approved by order of the members of the board of Trustees on 27 January 2026 and signed on their behalf by:

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Mr Jeffrey Bolton
Chairman

DocuSigned by:

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Mr Stephen George
Treasurer

CHILD GROWTH FOUNDATION

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

Independent Examiner's Report to the Trustees of Child Growth Foundation ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 June 2024.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

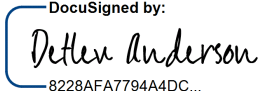
I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 
8228AFA7794A4DC...
Detlev Anderson FCA

Dated: 27 January 2026

Kinnair Associates Limited
Chartered Accountants
Aston House
Redburn Road
Newcastle upon Tyne
NE5 1NB

CHILD GROWTH FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	18,694	-	18,694	100,393
Charitable activities	4	49,993	-	49,993	49,859
Investments	5	1,520	-	1,520	2,292
Other income	6	3,454	15,000	18,454	15,542
Total income		73,661	15,000	88,661	168,086
Expenditure on:					
Raising funds		11,906	-	11,906	6,835
Charitable activities		123,061	20,178	143,239	128,029
Total expenditure		134,967	20,178	155,145	134,864
Net movement in funds		(61,306)	(5,178)	(66,484)	33,222
Reconciliation of funds:					
Total funds brought forward		143,782	30,440	174,222	141,000
Net movement in funds		(61,306)	(5,178)	(66,484)	33,222
Total funds carried forward		82,476	25,262	107,738	174,222

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 to 27 form part of these financial statements.

CHILD GROWTH FOUNDATION

BALANCE SHEET
AS AT 30 JUNE 2025

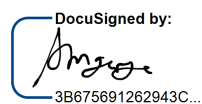
	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	-	246
Investments	13	1,000	1,000
		<u>1,000</u>	<u>1,246</u>
Current assets			
Debtors	14	14,315	17,535
Cash at bank and in hand		105,671	169,213
		<u>119,986</u>	<u>186,748</u>
Current liabilities			
Creditors: amounts falling due within one year	15	(13,248)	(13,772)
		<u>106,738</u>	<u>172,976</u>
Net current assets			
		<u>107,738</u>	<u>174,222</u>
Total assets less current liabilities			
		<u>107,738</u>	<u>174,222</u>
Total net assets		<u>107,738</u>	<u>174,222</u>
Charity funds			
Restricted funds	17	25,262	30,440
Unrestricted funds	17	82,476	143,782
		<u>107,738</u>	<u>174,222</u>
Total funds		<u>107,738</u>	<u>174,222</u>

The financial statements were approved and authorised for issue by the Trustees on 27 January 2026 and signed on their behalf by:

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Mr Jeffrey Bolton
Chairman

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Mr Stephen George
Treasurer

The notes on pages 12 to 27 form part of these financial statements.

CHILD GROWTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. General information

The Child Growth Foundation is a Charitable Foundation (Registration number 1172807) whose principal address is 50 Peacock Road, Kings Heath, Birmingham, B13 0NY.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Child Growth Foundation 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.

These financial statements are in respect of the Charity only. The Charity is not required to prepare group accounts as the group headed by it is a small group.

The financial statements are presented in pounds Sterling and rounded to the nearest pound.

2.2 Going concern

The financial statements have been prepared on the going concern basis, having regard to forecasts for the year ended 30 June 2025. The forecasts, which include cash flow projections, comprise reasonably detailed assumptions as to incoming resources and resources to be expended, and take account of different possibilities for grants payable to reflect the fact that further grants may be approved in due course.

CHILD GROWTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.3 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

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

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

CHILD GROWTH FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

2. Accounting policies (continued)**2.7 Tangible fixed assets and depreciation (continued)**

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives .

Depreciation is provided on the following basis:

Office equipment	- 25% per annum straight-line
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2.8 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

CHILD GROWTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations	16,164	-	16,164
Convention income	2,530	-	2,530
	<u>18,694</u>	<u>-</u>	<u>18,694</u>
	<u><u>18,694</u></u>	<u><u>-</u></u>	<u><u>18,694</u></u>
	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	76,813	21,170	97,983
Convention income	2,410	-	2,410
	<u>79,223</u>	<u>21,170</u>	<u>100,393</u>
	<u><u>79,223</u></u>	<u><u>21,170</u></u>	<u><u>100,393</u></u>

CHILD GROWTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £
Royalties receivable	49,993	49,993
	Unrestricted funds 2024 £	Total funds 2024 £
Royalties receivable	49,859	49,859

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Interest received	1,520	1,520
	Unrestricted funds 2024 £	Total funds 2024 £
Interest received	2,292	2,292

6. Other incoming resources

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Sundry income	3,454	15,000	18,454

CHILD GROWTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

6. Other incoming resources (continued)

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Sundry income	2,942	12,600	15,542

CHILD GROWTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

7. Expenditure on charitable activities

	Grants payable £	Family Information & support £	Convention £	Education & Training £	Fundraising £	Management & Administration £	Total 2025 £	Total 2024 £
Advertising						46	46	175
Bank charges and interest						380	380	440
Book costs		2,258					2,258	3,791
Cost of seminars and convention			15,530				15,530	15,163
Depreciation						246	246	245
Fund-raising costs					1,537		1,537	1,336
General expenses		3,485				1,566	5,051	6,920
GP training				5,000			5,000	10,000
Grants payable (note 8)	1,000						1,000	0
Independent examination and book-keeping						3,490	3,490	3,473
Insurance		724					724	683
Newsletters		4,023					4,023	4,529
Office overheads		991				3,716	4,707	3,599
Staff costs (note 10)		40,004			10,369	36,308	86,681	81,365
Travel and accommodation		6,472					6,472	3,145
Campaign costs						18,000	18,000	0
	1,000	57,957	15,530	5,000	11,906	63,752	155,145	134,864
Total 2023	0	41,309	15,163	10,000	6,835	61,557	134,864	

CHILD GROWTH FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

8. Grants payable

	2025 £	2024 £
ARPE - SRS Consensus	1,000	-
	<u>1,000</u>	<u>-</u>

9. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the Charity's independent examiner in respect of:		
Preparation of financial statements	1,500	1,354
Independent examination	1,000	1,092
Payroll services	738	1,620
	<u>738</u>	<u>1,620</u>

10. Staff costs

	2025 £	2024 £
Wages and salaries	82,744	78,430
Social security costs	1,451	582
Contribution to defined contribution pension schemes	2,486	2,353
	<u>86,681</u>	<u>81,365</u>

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Employees	4	4

No employee received remuneration amounting to more than £60,000 in either year.

Key management remuneration for the period amounted to £36,461 (2024: £34,509).

CHILD GROWTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 30 June 2025, expenses totalling £753 were reimbursed or paid directly to four Trustees (2024 - £1,650 paid to seven Trustees). These were for travel expenses.

12. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 July 2024	2,038
At 30 June 2025	2,038
Depreciation	
At 1 July 2024	1,792
Charge for the year	246
At 30 June 2025	2,038
Net book value	
At 30 June 2025	-
At 30 June 2024	246

CHILD GROWTH FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

13. Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 July 2024	1,000
At 30 June 2025	<u>1,000</u>
Net book value	
At 30 June 2025	1,000
At 30 June 2024	<u>1,000</u>

The above investment comprises shares in the wholly owned dormant subsidiary company CGF Products Limited.

14. Debtors

	2025 £	2024 £
Due within one year		
Other debtors and prepayments	400	7,566
Royalties receivable	13,915	9,969
	<u>14,315</u>	<u>17,535</u>

15. Creditors: Amounts falling due within one year

	2025 £	2024 £
Amounts due to group undertakings	8,674	8,674
Trade creditors	95	-
Other taxation and social security	1,719	1,340
Other creditors	2,760	2,673
Accruals and deferred income	-	1,085
	<u>13,248</u>	<u>13,772</u>

CHILD GROWTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

16. Financial instruments

	2025 £	2024 £
Financial assets		
Financial assets measured at fair value through income and expenditure	106,671	170,213

Financial assets measured at fair value through income and expenditure comprise bank balances.

CHILD GROWTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

17. Statement of funds

Statement of funds - current year

	Balance at 1 July 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2025 £
Unrestricted funds					
Designated funds					
Designated Funds - all funds	1,489	-	-	(1,489)	-
General funds					
General Funds	142,293	73,661	(134,967)	1,489	82,476
Total Unrestricted funds	143,782	73,661	(134,967)	-	82,476
Restricted funds					
Novo Nordisk - HCP Awareness Project	4,910	-	-	-	4,910
Merck Serono Limited - Information Days	5,283	-	-	-	5,283
Diurnal Limited - Adrenal Insufficiency Pack	322	-	(74)	-	248
Novo Nordisk - GP Educational Programme - Grant	1,667	-	(1,667)	-	-
Kate's Bursary	2,205	-	(500)	-	1,705
Sandoz - Sponsorship of Awareness Campaign	12,600	-	(12,600)	-	-
Pfizer - GP Educational Programme - Grant	1,667	-	(1,667)	-	-
SRS Storybook Campaign	120	-	-	-	120
Merck Serono Limited - GP Educational Programme	1,666	-	(1,666)	-	-
Sandoz - Newsletter	-	5,000	(2,004)	-	2,996
Sandoz - Website	-	10,000	-	-	10,000
	30,440	15,000	(20,178)	-	25,262
Total of funds	174,222	88,661	(155,145)	-	107,738

CHILD GROWTH FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

17. Statement of funds (continued)

Restricted funds represent the balance of incoming resources received which are to be used to fund the production of educational materials (e.g. newsletters, awareness packs), specific research, other grants payable, or a specific event (the annual convention) or activity (e.g. update the website).

Designated funds represent amounts in respect of grants approved by the Trustees, where work has not commenced at the balance sheet date. Transfers between designated funds and general funds represent the increase/(decrease) in amounts needed to fund grants approved by the Trustees where work has not commenced at the balance sheet date. Once work commences, provision is made within general funds for the amount approved by the Trustees.

CHILD GROWTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

17. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 July 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 June 2024 £</i>
Unrestricted funds				
Designated funds				
Designated Funds	1,489	-	-	1,489
General funds				
General Funds	122,806	134,316	(114,829)	142,293
Total Unrestricted funds	124,295	134,316	(114,829)	143,782
Restricted funds				
Novo Nordisk - HCP Awareness Project	4,910	-	-	4,910
Merck Serono Limited - Information Days	6,150	-	(867)	5,283
Diurnal Limited - Adrenal Insufficiency Pack	1,000	1,000	(1,678)	322
Novo Nordisk - GP Educational Programme - Grant	-	5,000	(3,333)	1,667
Kate's Bursary	2,645	-	(440)	2,205
Society of Endocrine - Patient Support/ Story Book Grant	2,000	-	(2,000)	-
Sandoz - Sponsorship of Awareness Campaign	-	12,600	-	12,600
Pfizer - GP Educational Programme - Grant	-	5,000	(3,333)	1,667
SRS Storybook Campaign	-	120	-	120
Diurnal - Pens/Support Line	-	5,000	(5,000)	-
Merck Serono Limited - GP Educational Programme	-	5,000	(3,334)	1,666
Sotos Storybook Campaign	-	50	(50)	-
	16,705	33,770	(20,035)	30,440
Total of funds	141,000	168,086	(134,864)	174,222

CHILD GROWTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

18. Summary of funds

Summary of funds - current year

	Balance at 1 July 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2025 £
Designated funds	1,489	-	-	(1,489)	-
General funds	142,293	73,661	(134,967)	1,489	82,476
Restricted funds	30,440	15,000	(20,178)	-	25,262
	<u>174,222</u>	<u>88,661</u>	<u>(155,145)</u>	<u>-</u>	<u>107,738</u>

Summary of funds - prior year

	Balance at 1 July 2023 £	Income £	Expenditure £	Balance at 30 June 2024 £
Designated funds	1,489	-	-	1,489
General funds	122,806	134,316	(114,829)	142,293
Restricted funds	16,705	33,770	(20,035)	30,440
	<u>141,000</u>	<u>168,086</u>	<u>(134,864)</u>	<u>174,222</u>

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Fixed asset investments	1,000	-	1,000
Current assets	94,724	25,262	119,986
Creditors due within one year	(13,248)	-	(13,248)
Total	<u>82,476</u>	<u>25,262</u>	<u>107,738</u>

CHILD GROWTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

19. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	246	-	246
Fixed asset investments	1,000	-	1,000
Current assets	156,308	30,440	186,748
Creditors due within one year	(13,772)	-	(13,772)
Total	143,782	30,440	174,222

20. Related party transactions

There was a balance outstanding of £8,674 (2024: £8,674) due to CGF Products Limited (the Foundation's wholly owned subsidiary) at the year-end comprising an interest free loan from CGF Products Limited.