

Charity registration number 1176751 (England and Wales)

MAKING ME
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 19 JUNE 2024 TO 31 AUGUST 2025

MAKING ME

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	V R Gilks T Joshi J Tizard J Grimstone L Tyler	(Appointed 6 June 2025)
Chair	C Nunn J Tizard	(to 05 June 2025) (from 06 June 2025)
Chief Executive Officer	E Fordham	
Treasurer	J Grimstone	
Charity number	1176751	
Principal address	13 Pemberley Avenue Bedford MK40 2LE	
Independent examiner	John Wilson FCA ATII Howard Wilson Chartered Accountants 36 Crown Rise Watford Hertfordshire WD25 0NE	
Bankers	Nat West 81 High Street Bedford MK40 1YN	

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TRUSTEES' REPORT

FOR THE PERIOD 19 JUNE 2024 TO 31 AUGUST 2025

The Trustees present their annual report and financial statements for the period 19 June 2024 to 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)".

Objectives and activities

The charitable objects of Making Me (the "Charity") as set out in the Charity's constitution are to act as a resource for young people up to the age of 18 years living in England, to provide education and awareness on matters concerning mental health and to provide relief for persons experiencing mental health difficulties particularly, but not exclusively, by:

- Providing individual counselling and mental health education services.
- Providing school counselling and mental health education services.
- Providing family support, mentoring and mental health education services.

Making Me's vision is to give children and young people the power to thrive by equipping them with the skills and understanding to proactively navigate their mental and emotional journey into adulthood. What underpins our vision is the concept that 'knowledge is power'. Therefore, our goal is to provide a platform of learning whereby youngsters can build resilience, understand and communicate their emotions, embrace their mental wellbeing and make informed choices about the person they want to become.

The core focus of our work pivots around four strategic aims:

1. To develop children's emotional literacy and ability to communicate their feelings.
2. To develop children and young people's understanding of how to build emotional resilience.
3. To provide knowledge and awareness of life's ups and downs and how children and young people can best navigate their journey of life.
4. To support teachers and parents in their understanding of children's emotional development, empowering them to offer pro-active, informed support.

Making Me is an inclusive and highly collaborative organisation working with pupils, school staff, parents and carers to deliver research-based measures that provide pro-active, preventative support both at school and at home. Our structured framework for delivering high quality services which are linked to a child's developmental journey are focused on empowerment, proactivity and maintaining ongoing relationships with schools.

Public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's strategy, aims, and objectives and in planning their future activities. The section entitled 'Significant activities and achievements' identifies and explains the various activities undertaken.

Activities

Focus of Work in 2024-25

The primary focus of the Charity has been to deliver the Primary School Wellbeing Programme ("the Programme") to the 34 schools in and around the Bedfordshire area that were engaged with the Charity.

Visits to schools to deliver our workshops and assemblies began in September 2024 and continued throughout the academic year to July 2025. The Programme continued to receive a very positive response from all schools.

As well as the regular Emotional Literacy Programme, the Charity obtained funding from the following funders to pilot a one-off initiative at Brooklands Farm School in Milton Keynes:

- Broughton Parish Council - £1,093
- Milton Keynes Community Foundation - £5,540
- The Broughton Trust - £3,000

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TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD 19 JUNE 2024 TO 31 AUGUST 2025

The initiative was developed by the CEO (Elizabeth Fordham), Kristianne Gray and Sarah Green and became known as 'Beyond Academics' (the "Project"). The aim of the Project was to develop a 'train the trainer' initiative that incorporated a selection of the current Making Me workshops and resources as well as theory and practice skills that were included in two purpose-written documents – a theory Manual and a Practice Guide (the "Manuals"). The purpose of the Manuals was to help teachers better understand pupil wellbeing needs and to enable them to use the Making Me resources (or to develop skills and resources of their own), that would equip them to offer ongoing wellbeing support to their pupils. Having established their own understanding of the learning and materials contained in the Project, teachers were encouraged to share this learning with colleagues across the school sites.

Project training was delivered to a collection of teachers that were pre-selected by the Executive Head from across each academic year group and from both school sites. Approximately 20 teachers attended the training over the course of the academic year. Training took place over one full day in September and 2 after school sessions in April and July. Each attendee was given a copy of each of the Manuals together with enough Making Me resources to allocate across the school. Before and after impact analysis was carried out to assess the overall usability and impact of this pilot Programme. In-depth analysis of this data has yet to be undertaken.

Collaboration

During this financial year, Making Me has had the privilege again of collaborating with the charity, Scotty's Little Soldiers, offering online workshops to the parents of bereaved children.

Achievements and performance

Significant activities and achievements against objectives

During this financial year Making Me has delivered:

- the Primary School Emotional Wellbeing Programme to 34 schools - reaching almost 10,000 children.
- 153 classroom-based workshops and 49 school assemblies.

We have continued to run some Parent Presentation Evenings to offer support and encouragement to many families at home.

Pausing of Operations

A significant development in the operations of the Charity came late in the financial period, as follows:

A decision was taken at a meeting of the Board of Trustees on Friday 6 June 2025 to pause the Charity's operational activity to enable the Trustees to:

- Develop and review a long-term strategy for the Charity, which will include input from the CEO (Elizabeth Fordham) after she has completed her Doctoral studies; and
- Create a business case to use funds to support the future direction of the Charity.

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TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD 19 JUNE 2024 TO 31 AUGUST 2025

Schools were notified of the change in status by way of email from the CEO. Feedback from the schools outlining the impact the Charity has made over the years was incredibly heartwarming. The quotes below show a selection of the type of feedback we received:

Class Teacher:

Thank you for the update, I'm so very sorry to read this message, the work that you do at Making Me has been invaluable to us at [name of school], and myself and the staff appreciate everything you have done to support the children. I just wanted to thank you for everything you have done through the charity, and wish you every success and happiness in your future endeavours.

Head Teacher:

What sad news. We have really appreciated all of your support, over the years and know how our staff and children have benefited from the workshops and work you have done. The KIPSY flower and shield of resilience will continue here as they are so powerful in helping the children address their emotions.

Head Teacher:

Making Me has made an amazing difference to the wellbeing of so many children. At [name of school] we will continue, as I am sure many schools will, to use the training and resources that have been invaluable in ensuring that children are listened to and comforted. Along with the understanding and life skills developed through your workshops and the lovely KIPSY stories which the children enjoy. Thank you so much for your care and support.

Despite the decision to temporarily pause its operational activity, the Charity recognises that work to equip children and young people with the skills and understanding to navigate their mental and emotional journey into adulthood, would not have been possible during this current period or in all the preceding years, without considerable help and support from local and national communities.

Support and donations

On behalf of all our schools therefore, we would like to thank the following organisations for supporting Making Me since its inception in January 2018, whether through donations, fundraising, volunteering or championing our cause:

- Dentons Solicitors
- Emmott Snell Solicitors
- The Harpur Trust
- House of Industry
- Bedford Educational Association
- Bedford & Luton Community Foundation (BLCF) on behalf of Whitbread Plc. Chairman's Fund
- Gale Family Trust
- Hart Academies Trust
- Magic Little Grant - Postcode Places Trust
- Bedfordshire Schools Trust
- MK Community Foundation
- Broughton & Milton Keynes Parish Council
- Broughton Trust

All of the funds provided by these generous donors have enabled us to either fully or partially subsidise our work in schools. Without this funding the work of the Charity would not have been possible, as the amount charged to schools through our subscription scheme and prior to the introduction of this scheme, has not been sufficient to cover the full cost of delivering the Programme in schools. The funds have been particularly helpful for those schools in areas of high deprivation where the need is greatest.

We would also like to thank the many individuals and schools who have raised and donated funds throughout the current and preceding financial years. Without their support and enthusiasm, we would not have been able to support as many children as we have.

Additionally, we thank our many volunteers who have given their time and enthusiasm willingly over the years.

For further information about our charity and the work that we do in schools, please see our website www.makingme.org.uk

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TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD 19 JUNE 2024 TO 31 AUGUST 2025

Financial review

Total incoming resources for the period 19 June 2024 to 31 August 2025 was £39,501 (2024: £64,937) of which £14,633 (2024: £23,895) was restricted. The principal sources of income are grant funding, personal donations and fundraising activities.

Total expenditure for the period 19 June 2024 to 31 August 2025 was £38,039 (2024: £53,947) of which £22,643 (2024: £22,485) was restricted. Included in expenditure was £1,940 of grant income received in a previous period that was returned to the donor at the conclusion of activities. The principal sources of expenditure are workshop facilitators and professionals assisting with the delivery of the Charity's activities, and delivery costs associated with the workshops.

The reserves held at the end of the period are funds that are available for use in the furtherance of the charitable objectives. They are funds which have not yet been committed, designated or spent. As at 31 August 2025 our reserves were £52,686 (2024: £51,224), all of which were unrestricted (2024: £41,657 unrestricted, £9,567 restricted).

Going concern

In view of the level of reserves, the ongoing strategic review and intention to restart operations in due course, the Trustees consider that it is appropriate to present the financial statements of the Charity on a Going Concern basis.

Reserves policy

The Trustees review the reserves policy annually using the guidance given by the Charity Commission.

The Charity's reserves are set up in such a way that it is able to pursue its current operational objectives whilst at the same time providing a sufficient financial cushion to enable maintenance of these objectives for a limited period (one school term) in the event of operational difficulties or a significant decrease in external funding. In addition, the Charity's funding reserves allow for the financing of specific projects as these become necessary, such as the Charity's strategy and business case, as well as any other unforeseen one-off payments.

The Trustees will continue to review the reserves policy to ensure that it remains appropriate and reflective of the environment we are working in.

Major risks

The Trustees of the Charity have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to these. The Charity continues to use Xero software for its accounting system as this helps to provide detailed, comprehensive and timely accounts information for use by the Trustees.

The Board of Trustees has overall responsibility for reviewing the risk register, with the senior management team having responsibility for implementing any mitigating actions where necessary as well as regular reporting. The principal risks are allocated for review by individual trustees in conjunction with senior management. The Board of Trustees conducts a full review of the risk register annually.

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TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD 19 JUNE 2024 TO 31 AUGUST 2025

The key risks facing the Charity are:

- **Insufficient income**
The Board of Trustees continued to evaluate the Charity's operational finances through this financial period, including the appointment towards the end of the last financial year of a dedicated fundraiser to help ensure that the Charity remained sustainable and able to continue its work. Sadly, the commitment required by the appointed candidate became too onerous due to escalating family needs. Given the extensive nature of the original recruitment drive and the cost to the Charity of engaging in this type of activity, a replacement candidate was not sought. Going forward, whilst the risk of insufficient income and a reliable steady income stream continues to be a challenge, the expectation is that this risk will be minimal as the Charity will be non-operational, with significantly reduced expenditure, from the start of the 2025-26 academic year.
- **Pricing Model**
The Charity continued to use the same pricing structure for its subscription programme that was developed at the beginning of 2023. This pricing matrix is based on school type, size and pupil premium percentage (i.e., percentage of pupils eligible for free school meals as an indicator of area of deprivation). The background costs to run both the Programme (Programme support costs) and the Charity (core costs) were not included in the pricing model offered to schools, with the intention that these would be funded using existing reserves and from ongoing funding. It became apparent during this financial year that this model is not sustainable in the long-term and therefore the current pricing structure will be included as part of the review that the Charity will be undertaking going forward.
- **Dependency on key members of individuals**
The current workshop delivery model means that there is still a high dependency on a handful of key individuals. This year, the risk was mitigated to some extent by a degree of overlap in the roles and responsibilities, which encouraged greater collaboration and sharing of knowledge. The Chief Executive Officer maintained responsibility for undertaking appraisals and raising potential issues with the Board of Trustees accordingly. The Charity's long-term strategy will include development of a succession plan for key individuals.
- **Safeguarding**
The Charity rigorously reviews its Safeguarding Policy. All workshop facilitators completed external safeguarding training (Central Beds Level 1) and internal safeguarding training at the start of the academic year. A safeguarding record of attendance is maintained to record all training. The Charity raised three safeguarding concerns with schools during the accounting period. These were written up on the Charity's Safeguarding Notification Form for submission to the relevant schools and logged with the Charity's DSL. No further action was necessary.

Future growth

As already indicated, it is the aim of the Trustees to pause the Charity's operational activity to allow for a period of consolidation and strategic review. The Trustees will continue to monitor the management of the Charity during this time with periodic meetings and the submission of ongoing accounts.

Structure, governance and management

The charity founded in 2018 is a charitable incorporated organisation (CIO) and is governed by a foundation model constitution. On 15 July 2021 the Charity changed its name from The Mind Map to Making Me. The Trustees are also the only voting members of the Charity.

The Trustees have the overall stewardship responsibility for the Charity, ensuring that the Charity runs in accordance with its Constitution and the law, providing strategic direction, financial oversight and working together in the best interests of the Charity.

The Board of Trustees comprises a minimum of three trustees and a maximum of twelve. Trustees serve an initial term of three years that can be extended. Trustees are selected to ensure that the Board has all the relevant competencies, including a good mix of business and charity expertise, from health, education, and business sectors.

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TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD 19 JUNE 2024 TO 31 AUGUST 2025

The Charity has developed a Trustee induction pack which includes the Charity's Constitution document, the Charity Commission guidance on the obligations of Trustees, a copy of all policies and procedures, the latest Annual Report and Accounts and any other relevant documentation. Additionally, the Chair and Chief Executive Officer meet with new Trustees to familiarise them with the Charity and the context within which it operates. Trustees are also encouraged to meet other members of the Making Me team and to observe at least one school workshop. Trustees are also encouraged to attend appropriate professional training courses and become familiar with the Charity Commission's guidance.

Board meetings are held as often as Board business requires and occurred at regular intervals throughout this financial year. Meetings alternate between being held in-person and online, although an online facility is made available at all face-to-face meetings. A 10-year strategic plan was previously prepared and will be reviewed over the forthcoming review period, to take into account the aims and objectives of the Charity's work.

Day to day delegation for the provision of the services rests with the Chief Executive Officer, along with the senior management team. Throughout this financial year, the Chief Executive Officer has taken responsibility for product and service development, and for ensuring that the Charity delivers the services specified to a high standard. The School Engagement Manager has taken responsibility for the planning and delivery of the Programme in schools with the help of a small team of Workshop Facilitators. The School Relationship Manager has continued to offer support to the small number of schools with a high pupil premium who might otherwise struggle to implement the Programme due to the high needs of the pupils attending these schools.

The trustees who served during the year and up to the date of signature of the financial statements were:

P A Dawson	(Resigned 6 June 2025)
V R Gilks	
D Henrickson	(Resigned 11 July 2024)
C A Nunn	(Resigned 6 June 2025)
J M O'Donovan	(Resigned 6 June 2025)
S Hayford	(Resigned 6 June 2025)
T Joshi	
J Tizard	
J Grimstone	
L Tyler	(Appointed 6 June 2025)

In light of the decision to pause the operational activity of the Charity taken at the 6 June 2025 meeting, a number of Trustees decided to step down from the Board. Resignations were received from the following Trustees:

- Catherine Nunn (who also stepped down as Chair)
- Paul Dawson
- Joanna O'Donovan
- Sarah Hayford

Of the remaining Trustees, John Tizard was elected as Chair on 6 June 2025 and having resigned as Chief Operating Officer in January 2025 to focus on family commitments, Lesley Tyler was elected as a Trustee on 6 June 2025.

The Trustees' Report was approved by the Board of Trustees.

J Grimstone

J Grimstone
Trustee

6 October 2025

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE PERIOD 19 JUNE 2024 TO 31 AUGUST 2025

The Trustees are responsible for preparing the Trustees' 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 requires the Trustees to prepare financial statements for the financial period 19 June 2024 to 31 August 2025 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period 19 June 2024 to 31 August 2025.

In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Charity's Constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MAKING ME

I report to the Trustees on my examination of the financial statements of Making Me (the charity) for the period 19 June 2024 to 31 August 2025.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with 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) 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 now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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

John Wilson

John Wilson FCA ATII

Howard Wilson Chartered Accountants
36 Crown Rise
Watford
Hertfordshire
WD25 0NE
6 October 2025

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STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD 19 JUNE 2024 TO 31 AUGUST 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	3	15,662	-	15,662	36,865	-	36,865
Charitable activities	4	9,185	14,633	23,818	4,163	23,895	28,058
Investments	5	1	-	1	14	-	14
Other income	6	20	-	20	-	-	-
Total income		<u>24,868</u>	<u>14,633</u>	<u>39,501</u>	<u>41,042</u>	<u>23,895</u>	<u>64,937</u>
Expenditure on:							
Raising funds	7	2,610	-	2,610	7,549	-	7,549
Charitable activities	8	12,786	20,703	33,489	23,913	22,485	46,398
Other expenditure	12	-	1,940	1,940	-	-	-
Total expenditure		<u>15,396</u>	<u>22,643</u>	<u>38,039</u>	<u>31,462</u>	<u>22,485</u>	<u>53,947</u>
Net income/(expenditure)		9,472	(8,010)	1,462	9,580	1,410	10,990
Transfers between funds		1,557	(1,557)	-	-	-	-
Net movement in funds	9	11,029	(9,567)	1,462	9,580	1,410	10,990
Reconciliation of funds:							
Fund balances at 19 June 2024		41,657	9,567	51,224	32,077	8,157	40,234
Fund balances at 31 August 2025		<u>52,686</u>	<u>-</u>	<u>52,686</u>	<u>41,657</u>	<u>9,567</u>	<u>51,224</u>

The statement of financial activities includes all gains and losses recognised in the period 19 June 2024 to 31 August 2025. All income and expenditure derive from continuing activities.

The comparatives relate to the year ended 18 June 2024.

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BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	14	-		7,101	
Cash at bank and in hand		53,406		44,843	
		<u>53,406</u>		<u>51,944</u>	
Creditors: amounts falling due within one year	15	(720)		(720)	
Net current assets			52,686		51,224
Net assets			<u>52,686</u>		<u>51,224</u>
The funds of the charity					
Restricted income funds	16	-		9,567	
Unrestricted funds	17	52,686		41,657	
		<u>52,686</u>		<u>51,224</u>	

The financial statements were approved by the Trustees on 6 October 2025

John Tizard

J Tizard
Trustee

J Grimstone

J Grimstone
Trustee

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 19 JUNE 2024 TO 31 AUGUST 2025

1 Accounting policies

Charity information

Making Me is a charitable incorporated organisation ("CIO").

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD 19 JUNE 2024 TO 31 AUGUST 2025

1 Accounting policies

(Continued)

1.5 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. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of VAT.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD 19 JUNE 2024 TO 31 AUGUST 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	13,415	29,502
Gift Aid receivable	2,247	7,363
	<u>15,662</u>	<u>36,865</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable activities						
Fundraising income	5,179	-	5,179	287	-	287
Grants received	-	14,633	14,633	2,000	23,895	25,895
Income from schools	4,006	-	4,006	1,876	-	1,876
	<u>9,185</u>	<u>14,633</u>	<u>23,818</u>	<u>4,163</u>	<u>23,895</u>	<u>28,058</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD 19 JUNE 2024 TO 31 AUGUST 2025

4 Income from charitable activities (Continued)

Grants received

	2025 £	2024 £
Harpur Trust	5,000	15,000
Broughton Trust	3,000	-
Broughton and Milton Keynes Parish Council	1,093	-
MK Community Foundation	5,540	-
Gale Family	-	2,000
BLCF + Whitbread Chairman's Fund	-	4,575
Bedford Education Authority	-	4,320
	<u>14,633</u>	<u>25,895</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>1</u>	<u>14</u>

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	<u>20</u>	<u>-</u>

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Advertising	<u>2,610</u>	<u>7,549</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD 19 JUNE 2024 TO 31 AUGUST 2025

8 Expenditure on charitable activities

	2025 £	2024 £
Workshop costs	18,928	20,391
Office expenses	1,638	9,234
Website costs	600	372
Training	6,912	7,043
Insurance costs	1,094	860
Consultancy	-	4,290
General costs	1,537	1,123
Travel	1,765	1,937
Legal and professional costs	157	428
Bank charges and other finance costs	114	-
Governance costs	744	720
	<u>33,489</u>	<u>46,398</u>
Analysis by fund		
Unrestricted funds	12,786	23,913
Restricted funds	20,703	22,485
	<u>33,489</u>	<u>46,398</u>

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>744</u>	<u>720</u>

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period 19 June 2024 to 31 August 2025.

11 Employees

The average monthly number of employees during the period 19 June 2024 to 31 August 2025 was:

	2025 Number	2024 Number
Trustees	<u>8</u>	<u>9</u>

There were no employees whose annual remuneration was more than £60,000.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD 19 JUNE 2024 TO 31 AUGUST 2025

12 Other expenditure

	Restricted funds 2025 £	Restricted funds 2024 £
Other expenditure	1,940	-

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	-	7,101

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	720	720

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 19 June 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2025 £
Harpur Trust	-	5,000	(5,000)	-	-
House of Industry Estate	3,582	-	(2,025)	(1,557)	-
Bedford Education Authority - Programme Administrator	2,160	-	(2,160)	-	-
MK Community Foundation	-	5,540	(5,540)	-	-
BLCF + Whitbread Chairman's Fund	3,400	-	(3,400)	-	-
Bedford Education Authority - Literacy Programme	425	-	(425)	-	-
Broughton Trust	-	3,000	(3,000)	-	-
Broughton and Milton Keynes Parish Council	-	1,093	(1,093)	-	-
	<u>9,567</u>	<u>14,633</u>	<u>(22,643)</u>	<u>(1,557)</u>	<u>-</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD 19 JUNE 2024 TO 31 AUGUST 2025

16 Restricted funds (Continued)

Previous year:	At 19 June 2023 £	Incoming resources £	Resources expended £	Transfers £	At 18 June 2024 £
Harpur Trust	-	15,000	(15,000)	-	-
House of Industry Estate	3,582	-	-	-	3,582
Bedford Education Authority - Literacy Programme	4,575	-	(4,150)	-	425
BLCF + Whitbread Chairman's Fund	-	4,575	(1,175)	-	3,400
Bedford Education Authority - Programme Administrator	-	4,320	(2,160)	-	2,160
	<u>8,157</u>	<u>23,895</u>	<u>(22,485)</u>	<u>-</u>	<u>9,567</u>

The House of Industry grant is funding to deliver the Primary School Programme to disadvantaged schools in Bedford Borough.

The Bedford Education Authority grant is to fund the Primary School Emotional Literacy Programme and a separate grant to fund a Programme Administrator in the current year.

The Harpur Trust grant is to support the Making Me Primary School Emotional Wellbeing Programme.

The BLCF + Whitbread Chairman's Fund grant is towards funding of school workshops.

The MK Community Foundation, Broughton Trust and Broughton & Milton Keynes Parish Council funding was received towards the delivery of the Beyond Academics Project to Brooklands Farm School, Milton Keynes.

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 19 June 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2025 £
General funds	<u>41,657</u>	<u>24,868</u>	<u>(15,396)</u>	<u>1,557</u>	<u>52,686</u>
Previous year:	At 19 June 2023 £	Incoming resources £	Resources expended £	Transfers £	At 18 June 2024 £
General funds	<u>32,077</u>	<u>41,042</u>	<u>(31,462)</u>	<u>-</u>	<u>41,657</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD 19 JUNE 2024 TO 31 AUGUST 2025

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 August 2025:			
Current assets/(liabilities)	52,686	-	52,686
	<u>52,686</u>	<u>-</u>	<u>52,686</u>
	<u>52,686</u>	<u>-</u>	<u>52,686</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 18 June 2024:			
Current assets/(liabilities)	41,657	9,567	51,224
	<u>41,657</u>	<u>9,567</u>	<u>51,224</u>
	<u>41,657</u>	<u>9,567</u>	<u>51,224</u>

19 Related party transactions

There were no disclosable related party transactions during the period.