

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
GIVING DAY**

London Accounting Group Ltd
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GIVING DAY

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for the Year Ended 31 March 2025**

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Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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

Objectives and aims

To relieve poverty sickness and infirmity, throughout the UK, and for such other purposes as for the benefit of the public, and as recognized as charitable, according to the English law.

Public benefit

The trustees confirm their compliance with the duty to have regard to the Public Benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives in planning future activities.

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

The trustees have made a full assessment of the internal and external factors that may affect these financial statements and do not deem any factors material enough to have an impact.

FINANCIAL REVIEW

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure.

FUTURE PLANS

Our plan is to maintain our current programmes in the future, continuing to assist the needy.

We intend to increase our fundraising efforts to have the capacity to reach even more potential beneficiaries, and increase the scope and impact of our work.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Giving Day is constituted under a deed dated 2 May 2018. It is a registered charity number 1178202 and was registered on 2 May 2018.

Recruitment and appointment of new trustees would be in line with the Trust Deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1178202

Principal address

57 Hillside Road
London
N15 6LU

Trustees

C Honig
J Reichman
M Englander
R Frankel

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**Report of the Trustees
for the Year Ended 31 March 2025**

Approved by order of the board of trustees on and signed on its behalf by:

.....
Trustee

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Statement of Financial Activities for the Year Ended 31 March 2025

| | Notes | 31.3.25 Unrestricted fund £ | 31.3.24 Total funds £ |
|------------------------------------|-------|--------------------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | 10,610 | 13,101 |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Services running cost | | 7,846 | 13,173 |
| Other | | 540 | 396 |
| Total | | 8,386 | 13,569 |
| NET INCOME/(EXPENDITURE) | | 2,224 | (468) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | (394) | 74 |
| TOTAL FUNDS CARRIED FORWARD | | 1,830 | (394) |

The notes form part of these financial statements

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Balance Sheet 31 March 2025

| | | 31.3.25 Unrestricted fund £ | 31.3.24 Total funds £ |
|--|-------|--------------------------------------|-----------------------------|
| | Notes | | |
| CURRENT ASSETS | | | |
| Cash at bank | | 2,370 | 2 |
| CREDITORS | | | |
| Amounts falling due within one year | 4 | (540) | (396) |
| NET CURRENT ASSETS/(LIABILITIES) | | <u>1,830</u> | <u>(394)</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 1,830 | (394) |
| NET ASSETS/(LIABILITIES) | | <u>1,830</u> | <u>(394)</u> |
| FUNDS | 5 | | |
| Unrestricted funds | | <u>1,830</u> | <u>(394)</u> |
| TOTAL FUNDS | | <u>1,830</u> | <u>(394)</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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' and the Charities Act 2011. The financial statements have been prepared 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 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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

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Notes to the Financial Statements - continued for the Year Ended 31 March 2025

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|------------------------------------|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 13,101 |
| EXPENDITURE ON | |
| Charitable activities | |
| Services running cost | 13,173 |
| Other | 396 |
| Total | 13,569 |
| NET INCOME/(EXPENDITURE) | (468) |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 74 |
| TOTAL FUNDS CARRIED FORWARD | (394) |

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.25 £ | 31.3.24 £ |
|-----------------|--------------|--------------|
| Other creditors | 540 | 396 |

5. MOVEMENT IN FUNDS

| | At 1/4/24 £ | Net movement in funds £ | At 31/3/25 £ |
|---------------------------|----------------|----------------------------------|-----------------|
| Unrestricted funds | | | |
| General fund | (394) | 2,224 | 1,830 |
| TOTAL FUNDS | (394) | 2,224 | 1,830 |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 10,610 | (8,386) | 2,224 |
| TOTAL FUNDS | 10,610 | (8,386) | 2,224 |

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Notes to the Financial Statements - continued for the Year Ended 31 March 2025

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1/4/23 £ | Net movement in funds £ | At 31/3/24 £ |
|---------------------------|----------------|----------------------------------|-----------------|
| Unrestricted funds | | | |
| General fund | 74 | (468) | (394) |
| | <u>74</u> | <u>(468)</u> | <u>(394)</u> |
| TOTAL FUNDS | <u>74</u> | <u>(468)</u> | <u>(394)</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 13,101 | (13,569) | (468) |
| | <u>13,101</u> | <u>(13,569)</u> | <u>(468)</u> |
| TOTAL FUNDS | <u>13,101</u> | <u>(13,569)</u> | <u>(468)</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1/4/23 £ | Net movement in funds £ | At 31/3/25 £ |
|---------------------------|----------------|----------------------------------|-----------------|
| Unrestricted funds | | | |
| General fund | 74 | 1,756 | 1,830 |
| | <u>74</u> | <u>1,756</u> | <u>1,830</u> |
| TOTAL FUNDS | <u>74</u> | <u>1,756</u> | <u>1,830</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 23,711 | (21,955) | 1,756 |
| | <u>23,711</u> | <u>(21,955)</u> | <u>1,756</u> |
| TOTAL FUNDS | <u>23,711</u> | <u>(21,955)</u> | <u>1,756</u> |

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Notes to the Financial Statements - continued for the Year Ended 31 March 2025

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

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Detailed Statement of Financial Activities for the Year Ended 31 March 2025

| | 31.3.25 £ | 31.3.24 £ |
|---------------------------------|--------------|--------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 10,610 | 13,101 |
| Total incoming resources | 10,610 | 13,101 |
| EXPENDITURE | | |
| Charitable activities | | |
| Goods provided | 5,026 | 4,596 |
| Services provided | 2,820 | 8,417 |
| IT expenses | - | 160 |
| | 7,846 | 13,173 |
| Support costs | | |
| Governance costs | | |
| Accountancy and legal fees | 540 | 396 |
| Total resources expended | 8,386 | 13,569 |
| Net income/(expenditure) | 2,224 | (468) |