

Charity registration number 1181279

PASSION FOR LEARNING
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

PASSION FOR LEARNING

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs D Clark
Mr P R Johnson
Mrs J Rich
Mr C Gaskin
Mrs C McConnell

Charity number

1181279

Independent examiner

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PASSION FOR LEARNING

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PASSION FOR LEARNING

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

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 CIO'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

Passion for Learning is a charitable incorporated organisation, originally founded in 2011 to recruit, train and resource community volunteers to support and inspire children to develop ambitions and become effective readers and learners able to fulfil their potential.

Our objectives remain as set out in our constitution:

The advancement of education of children aged up to and including 16 years by (but without prejudice to the generality of the foregoing) providing assistance and support to school age children to develop their reading and writing skills; and

Any exclusively charitable purposes according to the law of England and Wales that the charity Trustees may in their absolute discretion determine from time to time.

Our mission is to make learning fun by using an increasing range of diverse but complementary activities, experiences, resources, outings and events to enrich the children's lives and spark their curiosity about their world.

The impacts that we work to achieve are designed to support children to reach expected levels in line with their peers. The achievement gap continues to widen, and many children simply do not have the experiences that their more fortunate peers take for granted. These are the activities that widen our horizons, sophisticate our vocabularies and give us the social and emotional tools that we will need to succeed at school and in later life.

Our funders, schools and families continue to appreciate that the experiences and support that we give the children are critical to their development but also difficult if not impossible for schools to provide given the demands of the curriculum and the strains on school budgets.

Activities

The charity is forever indebted to a fantastic team of volunteers who, together with staff who are passionate about the work that we do, enable Passion for Learning to deliver an eclectic mix of bespoke services. Our community volunteers show a level of commitment, flexibility and reliability that is critical to ensuring that the children that we work with get the best possible experience. Our training ensures that the volunteers get the information and support that they need to do the best possible job and they in turn become our eyes and ears in the community ensuring that we are responsive to the changing needs of our children and families. Our approach to recruitment is highly inclusive because we are committed to ensuring that we add value to our communities by upskilling our volunteers and empowering them to lead their own sessions and advocate for the needs and interests of the children that they get to know so well.

In addition to our volunteer workforce our partnership with local businesses, charities and organisations provides us with additional help and expertise to ensure that we can offer the support required or signpost effectively as part of a community of care. We know our communities extremely well, but we also look outwards to identify new areas of need and deprivation as well as inwards to ensure that we are alert to emerging challenges within the communities that we support.

We know that the children that Passion for Learning's volunteers support typically lead very predictable and limiting lives with little of the enrichment that help children to flourish. In addition to the impact on learning, our children's mental well-being is blighted by a lack of opportunities to play outdoors and enjoy the natural environment that so many others are surrounded by. Many of the children that we work with have never been to a beach or forest and few have ventured far from their own small communities.

Passion for Learning recognizes that far too many of our children live in appallingly challenging circumstances often dealing with the impact of poverty, mental and physical ill health, domestic abuse, drugs, alcohol and plethora of other issues. The weight of responsibility and trauma undoubtedly impacts on their own mental health and their need for respite to play, explore their own interests and be children is overwhelming.

PASSION FOR LEARNING

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

For so many people holidays are an impossible dream and even relatively local trips are a luxury that they cannot afford. The demands of large families, being a single parent, dealing with children with additional needs and many other things mean that a trip to the local park can be out of the question. Children with little or no experiences outside of their own tiny environments lack the opportunity to draw upon these activities to enrich and enhance their reading, writing and, crucially, verbal communication skills. In addition, the children that we work with have no opportunity to grow socially and emotionally and develop the behaviours that they need to cope with new situations, develop problem solving skills and become confident adults. In short, the children that we work with are simply not able to flourish educationally, physically or emotionally.

Our 1:1 support remains a core service and an increasing number of schools are approaching us to seek support for their most vulnerable children. We continue to work to provide resources, training and experiences for our volunteers to ensure that they have the best possible toolkit to support the very diverse range of children that they work with. Increasingly our volunteers are supporting some of the youngest children, as well as those in KS2, as schools struggle with the impact of the pandemic on their youngest children. In addition to our endless focus on reading and literacy we work hard to give children a range of maths and science activities to stimulate their interest and give the children a range of contexts for their reading and learning.

In summer 2023 we said goodbye to the majority of the refugee children that our volunteers had been supporting since they arrived in this country in an airlift in September 2022. The project provided bespoke resources and support to help the children to learn English (often from scratch) and become familiar with activities, games and resources that many of them had never seen before. The project was an outstanding success and the progress made was quite incredible.

Our Enrichment Clubs continue to be a core service and we simply can't generate the funding that we require fast enough to meet the demand for these clubs. The impact of the enrichment that we provide to the 300 children that attend our clubs is incredible with parents and schools telling us that the experience is one that their children value above any other part of their week. A number of our partner businesses sponsor these clubs, but we need more. In addition, more of our partners provide the children with incredible experiences including visits to their sites to inspire future ambitions. One such example is our Law School Project in partnership with Chester University which gives children from enrichment clubs the opportunity to debate and ultimately (after a number of sessions with law students) take part in a mock trial (this year of Superman) to enable them to act as a jury in a real court environment. The experience ends with their 'graduation'.

Our families, volunteers and schools provide us with the knowledge that we need to target our services on particular issues. Post pandemic it became very clear that many of our children and families had become increasingly isolated. Outdoor play had decreased and families have lost confidence in venturing far from their own homes. Our Outdoor Play project continues to impact on this issue. We provided hundreds of children with the chance to spend a day outdoors exploring nature and rediscovering the fun that playing outside offers. These sessions took place both in the grounds of the schools themselves and then (as the children's confidence grew) in local parks and nature reserves. Where possible we included the parents providing a whole day, in a park that they could walk to, that was full of ideas for them to enjoy nature with their children. These sessions were incredibly popular, and families provided very positive feedback about the experiences and the confidence that it gave them to take their children to play outdoors more often.

Copious research shows that the experiences of the pandemic have adversely impacted on the children and families that we support, and the achievement gap is now wider than ever. Increasingly, our children have become more and more used to being at home. The confidence to venture out is in short supply and schools are struggling to bridge the academic gap before they ever consider the appalling dearth of enrichment that the pandemic enforced on already vulnerable communities.

PASSION FOR LEARNING

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Many of the children that we work with lack the opportunities that open their eyes to the world outside of their own communities, so trips and outings are a mainstay of our work. This year the children have been to theatres, parks, farms, restaurants, bookshops, big businesses such as Regatta and Tiger Trailers as well as simple trips close to home such as the nursery and reception trips to the local supermarket to choose and buy the fresh food required to make their snack. Every trip and experience that we provide includes the gift of a book relevant to that experience for the child to take home and yet again this year we have given out thousands of books to our communities.

We continue to recognise the impact of the cost of living crisis on our families and we are very aware of the number of children who have little access to the resources that they need at home to play and learn. Every school holiday we have continued to provide enrichment bags full of such resources to all of the children that we support weekly. At Christmas we provide around 500 such bags with art and craft materials, books and other little treats to help make the holiday special for our children and their families. In 2023 we also constructed Santa's Workshop in our Trinity Hall and invited schools and local families to come and enjoy a range of festive activities.

Our aim is always to share our facilities with as many children and young people as possible so this year we were approached by a special school providing education and support for young people seriously struggling with mental health problems. The school now bring a small group or individual child to our Trinity activity hall to enjoy a different setting and some simple activities to enrich their day. At Christmas we made the decision to provide all the school's young people and staff with a Christmas dinner and bespoke presents for every young person. The young people and staff described this experience as a major highlight for everyone.

We continue to have a major focus on giving children the motivation that they need to prioritise their learning and understand why reading and learning is important for their future. Our focus on careers continues and, as well as trips and workshops from local businesses, our Careers Carnival remains a flagship event. Once again this year 300 children enjoyed a full day trying out a very wide range of exciting activities provided by our partner businesses. Each year we work hard to connect with new partners and offer the children as many experiences as possible and this year we were delighted to welcome (amongst others) Liverpool and Everton FC as well as 1010 games. The feedback from this event continues to be outstanding and every school recognises the value of this unique opportunity for the children who rarely get the opportunity to connect with the world of work that other children often have within their extended families.

In 2023 we created a fantastic experience using our Imaginarium and Trinity hall space to inspire and develop children's literacy skills using three high quality children's books. The space was used to create what we called our 'Book Banquet' in which children were immersed in three separate worlds that matched the setting for each book. The children became part of the story and took part in activities that enriched their understanding of the story and the vocabulary that so many of our children struggle to develop. Schools were universally enthusiastic about the opportunity leading us to extend the time that schools could attend from a 3 month period to a 7 month period. Over 200 children that came to this immersive experience were able to take home one of the three books that we explored, to keep and share with their family.

The amazing library that we have created in our activity hall continues to be a wonderful resource and all of the children that attend our sessions and activities are encouraged to borrow books and sometimes to take them home to keep. To make maximum use of this resource we now run a Reading Enrichment Club every Thursday that gives 30 children the chance to enjoy our collection, talk about their reading and enjoy trips to bookshops and theatre performances that link to the books that we give them to take home and keep.

PASSION FOR LEARNING

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

We have continued to use the activity hall at every opportunity to engage our families and we now have a growing community of some of the areas hardest to reach families that come to our sessions throughout the year and during the school holidays. In the summer we provided both sessions at Trinity and a trip each week to take the whole family to parks, attractions and the beach. Many of the families had never taken their children to the beach before and this simple trip was one of the most successful.

Once again, we were able to secure funding to support our intergenerational projects. This year we took our children to their link care homes to enjoy a range of art and craft activities with the residents. As always, these sessions were hugely appreciated by both parties. Towards the end of the year, we linked some of the more able residents with our book club members, taking the residents to Trinity to spend time with the children sharing their own memories of childhood reading and hearing about the books that the children are enjoying now.

Increasingly our role has become to provide the critical enrichment that provides the spark for effective readers and learners. In addition to our work in school we continue to capitalise on our knowledge of our communities, taking the opportunity to work with parents and carers to empower them to support their children in and out of school.

Post-pandemic research clearly shows that a lack of enrichment has stunted children's social and emotional growth and this in turn has impacted on their ability to learn effectively. The diversity of the services that we now offer absolutely aligns with our given objective to support the advancement of education for children.

Funding, Sponsorship, Donors and gifts in kind

The charity continues to look for every possible opportunity to collaborate with funders and sponsors, large and small. In addition to identifying critical funding opportunities, we are always alert to the partnerships that can be forged that open doors to the children. In addition, many of our businesses can provide us with much needed resources that support our events and enable us to save money for other purposes. This year we were able to secure the funding to buy a much-needed van to support the many events and activities that we provide throughout Cheshire for our children, schools and communities.

Passion for Learning grew exponentially during the pandemic as a result of our swift and effective response to the needs of the communities that we serve. Inevitably many of the sources of funding associated with the response to the pandemic were one off opportunities making it difficult to sustain such rapid growth. Nonetheless the need for our services continues to grow and we have been able to sustain our growth using an eclectic mix of approaches ensuring that every avenue for support in kind complements the support of our funders, big and small.

This year, for the first time, we hosted a Christmas Fair at a local hotel specifically to raise funds to support our many Christmas activities. This was our first event that was exclusively to raise money and the event was well attended by our volunteers and other partners and supporters. This is another avenue for fund raising and one which we will be developing in the future.

In 2023 the charity had the unique opportunity to provide the Charity Open Day for Eaton Park. Over 100 volunteers supported us at what proved to be one of the best event for families that the estate has seen. True to our mission the day was packed with opportunities for children to enjoy many activities in the breathtaking setting of Eaton Park but we also took the opportunity to provide a book stall and ensure that the day, which was attended by over 2000 people, showcased the sort of opportunities and activities that we provide for our families on a daily basis.

PASSION FOR LEARNING

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Partnerships

The charity values partnership with a wide range of other organisations from the third sector, businesses and other interested parties involved in the work of supporting our communities. With the level of need growing, the need to ensure that the services we offer complement rather than duplicate the work of others is ever more important. The work that Passion for Learning does is highly unique, and our schools and communities recognise that. In 2023 we have begun the process of establishing an alliance with some of our fellow charities to ensure that the service they receive is as well coordinated as possible. Working in partnership continues to gain momentum and we look forward to sophisticating this work to give our communities the best possible experience when they need help and support.

Our determination to take full advantage of outdoor learning led us to collaborate with the Country Trust to enable us to organise full day trips to farms in the region for hundreds of our children. In addition to the impact on well-being and the benefits of gaining confidence in being outdoors, these experiences give the children incredible opportunities to increase their vocabulary and draw upon their experiences to enrich their writing.

Throughout the year we have provided Parent Support Sessions in our setting at Trinity. These sessions target the most vulnerable and hard to reach families in our community giving the youngest children play and enrichment opportunities at the earliest opportunities. The sessions have been a resource for partners to signpost their most vulnerable families to a service that they recognise will support their needs and challenges.

In the summer we once again collaborated with our partners to provide a family fun day in Whitby Park with a wealth of free activities for our children. At every opportunity we find the funding to ensure that we can give books to the families who would most benefit. Many of these families simply can't afford to have books at home so our determination to give away thousands of books every year is a key part of our strategy to give the children that we work with the chance to become readers.

At Christmas we collaborated with partners to provide a wonderful evening for hundreds of Ellesmere Port families. This year our staff worked hard to provide 'Father Christmas's Workshop' which once again generated by far the most interest and gave us an opportunity to give every family a book to take home and share with their children.

Achievements and performance

Every day our 1:1 volunteers work with over 250 children and our Enrichment Clubs support around 300. In addition our staff and volunteers provide workshops, outings, special activities and events in and out of school that reach hundreds more children. Our staff is working to capacity and yet we continue to grow the service to try and cope with the increase in need as best we possibly can.

We continue to try and consolidate the increase in expenditure whilst trying to deal with increasing pressure on our children and their communities. Inevitably we have to make choices but our knowledge of the families that we support help us to prioritise and ensure that we are providing the services that have the greatest impact and align with our mission to enrich children's learning and give them hope for the future.

This year our work has been recognised with a number of prestigious awards. Passion for Learning was one of the Centre for Social Justice's finalists for 2023. An award ceremony in London celebrated the work of the charity. The charity also won Cheshire Community Foundation's Presidents Award for Changing Lives. Passion for Learning was nominated by a member of the community for Dee Radio's 'Business of the Year' and voted winner by their listeners. We were also runner up in the High Sheriff's Award for Changing Children's Lives.

Impacts

Prior to the pandemic Passion for Learning delivered two core services namely the 1:1 support service and our after school enrichment clubs. In response to the needs and opportunities that the pandemic brought, the services that we provide grew exponentially as we acquired our minibus, new premises, additional staff and a great deal more direct community involvement.

Post pandemic we have to try and sustain our growth and continued to sophisticate and add to the services that we provide as we continue to respond to the emerging needs of our children and families.

The plethora of services that we provide may look like an eclectic mix but, from the outset, we have worked to ensure that we remain true to our mission to put learning at the heart of our work with play and fun as the vehicle that we will always use to achieve our aims. The impacts detailed below, therefore, show how our services knit together to give the children that we support the best possible chance to become effective learners and readers.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Why is our mission is to make learning fun?

Play improves the cognitive, physical, social, and emotional well-being of children and young people.

Through play, children learn about the world and themselves.

They also learn skills they need for study, work and relationships such as:

- confidence*
- self-esteem*
- resilience*
- interaction*
- social skills*
- independence*
- curiosity*
- coping with challenging situations*

<https://www.nidirect.gov.uk/articles/how-play-helps-childrens-development>

In each section, we give a relevant finding from the results of our Social and Emotional Assessment (SEA) Tool. In each case we ask the volunteers and Enrichment Club supervisors that have been working with the children throughout the year to make an assessment shortly after the year begins and then again as the year draws to a close. In all cases the respondent is asked to give a score between 1 and 10. The results given below show the number of children showing a specified percentage improvement.

Confidence

The reason so many children fail to reach their potential isn't because of a lack of knowledge or talent, but a fundamental lack of belief in themselves.

<https://glean.co/blog/how-does-confidence-affect-academic-performance>

In the Confidence and Self-esteem section of our SEA tool we ask

Does the child recognise their own achievements and respond positively to praise?

91% of the children that we work with on a weekly basis showed an improvement with 44% showing an improvement of over 20% from their starting point.

Self-esteem

Self-esteem and perceived competence are necessary for children to take risks in their learning and to bounce back after failure or adversity.

<https://www.apa.org/ed/schools>

In the Confidence and Self-esteem section of our SEA tool we ask

Do the children recognise their own achievements and happily try out new activities?

92 % of the children that we work with on a weekly basis showed an improvement with 46% showing an improvement of at least 20% from their starting point.

Resilience

Evidence shows that resilience contributes to healthy behaviours, higher qualifications and skills, better employment and better mental well-being.

<https://assets.publishing.service.gov.uk/>

In the Security section of our SEA tool we ask

Is the child resilient to challenges and not easily upset?

84% of the children that we work with on a weekly basis showed an improvement with 45% showing an improvement of at least 20% from their starting point.

Interaction

Learning is highly embedded in social interaction: since the very early stages of our lives, we form memories and acquire knowledge about the world from and with others.

<https://royalsocietypublishing.org/>

PASSION FOR LEARNING

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

In the Relationships and Communication section of our SEA tool we ask

Can the child sustain conversations with adults and other children?

89% of the children that we work with on a weekly basis showed an improvement with 39% showing an improvement of at least 20% from their starting point.

Social skills

Social development in childhood is a critical aspect of a child's growth and well-being. It lays the foundation for future success in life and helps children build strong relationships, communicate effectively, and navigate the social world around them.

<https://www.unishanoi.org/>

In the Security section of our SEA tool we ask

Is the child comfortable with new people and situations?

80% of the children that we work with on a weekly basis showed an improvement with 37% showing an improvement of at least 20% from their starting point.

Independence

Independent and unstructured play is very important for fostering creativity, problem-solving and autonomy.

<https://childmind.org/article/how-to-build-independence-in-preschoolers/>

In the Expression and Opinions section of our SEA tool we ask

Does the child offer their own ideas and opinions willingly?

87% of the children that we work with on a weekly basis showed an improvement with 45% showing an improvement of at least 20% from their starting point.

Curiosity

Curiosity is an important trait that leads to learning. When children are comfortable and feel safe, they are naturally able to explore their worlds. The more a child explores, the more he learns.

<https://extension.psu.edu/>

In the Learning and Understanding section of our SEA Tool we

Does the child ask questions and seek information?

89% of the children that we work with on a weekly basis showed an improvement with 41% showing an improvement of at least 20% from their starting point.

Coping with challenging situations

Grappling with challenges equips children with the ability to solve problems. Through the process of struggling, children develop creative problem-solving skills. They learn that if one solution doesn't work, it's okay to go back to the drawing board and try another.

Ashley Cullins <https://biglifejournal.com/>

In the Confidence and Self-esteem section of our SEA tool we ask

Does the child cope well with failures and usually try again?

92% of the children that we work with on a weekly basis showed an improvement with 46% showing an improvement of at least 20% from their starting point.

What do our children, parents and carers, schools and partners say about the experiences and services that we provide?

It is our view that Passion for Learning is only as good as the extent to which it meets the needs of its children, families and communities and listens to our volunteers, partners and other organisations in pursuit of its aims. It is important, therefore, to give them their say.

PASSION FOR LEARNING

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The children

Careers Carnival

"Yesterday will be strongly remembered because of all the activities I did there. I loved it. I loved all of it and I didn't even get time to do all the activities. Everything that I tried was amazing!"

Year 5 Acorns Primary School about the Careers Carnival

Book Banquet

'That was so magical I didn't even know I was still in the real world.'

Year 3 Highfield Primary School

The Parents

Enrichment Club

"My son has been lucky enough to have been chosen to take part in what passion for learning offer children, he absolutely loves it and it's the only time he hasn't wanted school to end."

Mum Barnton Primary School

Nature Outdoor Play Session with parents/carers

"Thank you so much – this morning has been amazing; it has been great being outdoors with my son and doing all these activities – it was so enriching."

Mum Lache Primary School

The volunteers

Volunteer Conference

"Please pass on my congratulations and thanks for the conference to the PFL team. It was both informative and very enjoyable. The presenter's films were very moving but also entertaining. It was a really interesting day yesterday and I learnt a lot, I am sure we all did."

End of term meeting

"The video that you showed at our meeting was beautiful and inspiring - showcasing all the work that you do. I was honoured to be in it among others!"

Volunteer Ellesmere Port

The schools

Book Banquet

"This morning was brilliant, and the children couldn't stop talking about it. We were so amazed by the amount of detail in all of the story sets!"

Teacher Wolverham Primary and Nursery School

Book Club Christmas Visit to Chester and Waterstones

"I just wanted to say thank you so much for a wonderful afternoon in Chester. The children had the time of their lives; it was an experience they'll carry with them forever! PFL is an absolutely priceless organisation and we're so lucky to benefit from the work that you do. Thank you"

TA William Stockton Primary School.

PASSION FOR LEARNING

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

The current financial climate for charities and the education sector generally is very challenging. Nonetheless, Passion for Learning has been able to sustain the funding at a level that has enabled us to continue to offer the standard of service that we are associated with. We continue to work in line with our Reserves Policy to try to ensure that we build and maintain our reserves at an appropriate level relevant to our policy.

In 2023 we have maintained our staffing levels and provided small increases to some staff in recognition of increased responsibilities and contribution. We ensured that core services were protected and sustained whilst new opportunities have been supported by new funding as well as the ongoing support of our sponsors from the world of business.

In June we once again held our Careers Carnival at Chester Racecourse with the help of our many partners. The level of commitment of the businesses that support this event seems to increase each year and once again we welcomed new organisations such as Liverpool and Everton FC. We are well aware of the monetary cost of the time and resources that so many businesses give to this event, without which we would be unable to provide this hugely impactful experience for our children. These partners also enable us to offer a very wide range of experiences for the children that are in effect an additional income that supports our services.

In 2023 we kept our cost to schools the same and we were pleased to see that almost all the schools renewed and we were approached by a small number of new schools. This indicates that schools continue to value the service that we provide even in a time of ever-increasing budget constraints.

Once again, we had a small number of individual donations, but this is an area that we will once again work to increase in 2023. Additionally, this is the first year in which we had the opportunity to host two events specifically to raise funds. We were given the opportunity to be the charity provider for Eaton Park which enabled us to raise considerable funding from a very successful day.

This in turn inspired us to host our first ever Christmas Fair at Crabwall Manor which also raised funds. The events were supplemented by a prize draw which our partner businesses made possible with a very considerable number of prize donations. This area of specific fundraising events and activities is something that we will continue to explore in the coming year.

As accessing funding becomes increasingly challenging, we will continue to work to sustain our current sources of income as well as diversifying our approach to ensure that we recognise and distribute any risks as much as possible.

Structure, governance and management

The charity is a Charitable Incorporated Organisation, whose only voting members are its charity Trustees. It was incorporated as a CIO in December 2018. Passion for Learning was previously a CIC from May 2014 having converted from a not for profit company originally founded in August 2011.

Organisation

The Board inform and influence the strategic direction of the Charity. In doing so the Trustees give due consideration to guidance issued by the Charity Commission regarding, but not limited to stewardship, risk, public benefit and environmental impact. The Board aim to meet four times each year and discussing pertinent issues between scheduled meetings as required. The CEO and staff are responsible for the delivery of the Charity's objectives and the day to day operational management of the Charity.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the CIO should undertake. The Trustees and the Charity ensures that all policies and plans are fit for purpose and enable us to ongoing challenges and changes affecting our communities. We work to develop diverse and innovative approaches to manage the effective delivery of the charity's aims and objectives and fulfil its mission.

The charity's work is informed and guided by the following strategic policies:

Safeguarding and Child Protection Policy
Safeguarding Vulnerable Adults Policy
Inclusion, Equality and Diversity Policy
Health and Safety Policy
GDPR Policy

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Reserves policy

Though the charity operates on a not-for-profit basis, it is the policy of the CIO that there should be unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to at least three month's core expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the CIO's current activities whilst consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the relevant period in line with the aspirations of the Reserve's Policy.

The Trustees have assessed the major risks to which the CIO is exposed and are satisfied that systems and policies are in place, and regularly reviewed, to identify and mitigate exposure to the major risks.

The Board of Trustees is drawn from relevant professional backgrounds to best support the Charity. Trustees are elected in accordance with the Constitution for the Charity which was approved in September 2018.

The Trustees, who are also the directors for the purpose of company law, and who served during the period and up to the date of signature of the financial statements were:

Mrs D Clark

Mr P R Johnson

Mrs J Rich

Mr C Gaskin

Mrs C McConnell

Mrs D Clark is a salaried employee of the Charity, under provision set out within section 6.2 of the Constitution. The pay of senior staff is reviewed and reflects the level of skills, experience and knowledge for the roles and remuneration levels in the sector.

Other than the provision set out above, none of the Trustees has any beneficial interest in the company. Details of expenses paid to Trustees are disclosed in the notes to the accounts. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Conclusion

2023 was an extremely busy year with staff and volunteers working to ensure that we could support as many children and families as possible. Capacity remains an issue as the needs of the community continue to increase. On a very positive note, the charity was recognised both locally and nationally with a number of high profile awards that recognised the work that would not be possible without an amazing team of volunteers.

Once again, the Trustees are keen to put on record their thanks for the continued support of so many volunteers who remain willing to provide our children and families with an increasingly diverse range of opportunities.

We would also like to thank our funders and partners who share our aims and work with us to provide support, expertise and complementary services to our communities that would not be possible if we all worked in isolation.

The trustees' report was approved by the Board of Trustees.



Mrs D Clark

Trustee

Date: 28/5/24

PASSION FOR LEARNING

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PASSION FOR LEARNING

I report to the trustees on my examination of the financial statements of Passion for Learning (the CIO) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the CIO you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by 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 now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with 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 CIO as required by section 130 of the 2011 Act; or
- 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 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 financial statements to be reached.



Susan Harris MAACA

Champion Allwoods Limited
2nd Floor Refuge House
33-37 Watergate Row
Chester
CH1 2LE

Dated: 28 May 2024

PASSION FOR LEARNING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	163,270	291,250	454,520	237,974	267,758	505,732
Charitable activities	4	47,740	-	47,740	51,000	-	51,000
Other trading activities	5	21,359	-	21,359	-	-	-
Investments	6	2,888	-	2,888	263	-	263
Total income		235,257	291,250	526,507	289,237	267,758	556,995
Charitable activities	7	99,748	396,442	496,190	302,692	195,243	497,935
Other expenditure	11	31	-	31	-	-	-
Total expenditure		99,779	396,442	496,221	302,692	195,243	497,935
Net income/(expenditure) and movement in funds		135,478	(105,192)	30,286	(13,455)	72,515	59,060
Reconciliation of funds:							
Fund balances at 1 January 2023		103,744	178,986	282,730	117,199	106,471	223,670
Fund balances at 31 December 2023		239,222	73,794	313,016	103,744	178,986	282,730

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

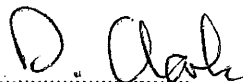
PASSION FOR LEARNING

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		53,402		42,267
Current assets					
Debtors	14	242		3,399	
Cash at bank and in hand		270,302		246,127	
		270,544		249,526	
Creditors: amounts falling due within one year	15	10,930		9,063	
Net current assets			259,614		240,463
Total assets less current liabilities			313,016		282,730
The funds of the CIO					
Restricted income funds	16		73,794		178,986
Unrestricted funds			239,222		103,744
			313,016		282,730

The financial statements were approved by the trustees on



Mrs D. Clark
Trustee

PASSION FOR LEARNING

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Passion for Learning is a Charitable Incorporated Organisation. The Charity address is Unit D3, Stanlaw Abbey Business Centre, Dover Drive, Ellesmere Port, CH65 9BF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the CIO'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)". The CIO is a Public Benefit Entity as defined by FRS 102.

The CIO has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 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 CIO. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost. 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 CIO 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 CIO 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 CIO has been notified of the donation, unless performance conditions require deferral of the amount.

In accordance with the provisions of the Charity SORP, the economic contribution of general volunteers is not included in the accounts.

Legacies are recognised on receipt or otherwise if the CIO has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Gifts in kind are included at valuation (over £100) and recognised upon receipt.

PASSION FOR LEARNING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is included on an accrual basis. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Charitable expenditure comprises those costs incurred by the charity in the delivery of all its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs have been allocated between governance costs and other support costs. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountants' fees and costs linked to strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% reducing balance
Motor vehicles	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the CIO reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 Financial instruments

The CIO 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.

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.

PASSION FOR LEARNING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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 CIO's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expenses, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the CIO is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the CIO'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.

PASSION FOR LEARNING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	23,350	-	23,350	18,864	-	18,864
Various grants	139,920	276,250	416,170	144,110	267,758	411,868
Capital grants	-	15,000	15,000	-	-	-
Covid-19 support grants	-	-	-	75,000	-	75,000
	<u>163,270</u>	<u>291,250</u>	<u>454,520</u>	<u>237,974</u>	<u>267,758</u>	<u>505,732</u>

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Volunteer Tutor fees income	<u>47,740</u>	<u>51,000</u>

5 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events	<u>21,359</u>	<u>-</u>

6 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	<u>2,888</u>	<u>263</u>

PASSION FOR LEARNING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Expenditure on charitable activities

	2023 £	2022 £
Direct costs		
Staff costs	214,582	192,593
Enrichment clubs	31,700	25,012
Other projects	4,723	300
Volunteers	6,146	3,337
Books and resources	20,984	36,196
	<u>278,135</u>	<u>257,438</u>
Share of support and governance costs (see note 8)		
Support	216,955	239,397
Governance	1,100	1,100
	<u>496,190</u>	<u>497,935</u>
Analysis by fund		
Unrestricted funds	99,748	302,692
Restricted funds	396,442	195,243
	<u>496,190</u>	<u>497,935</u>

8 Support costs

	Support costs £	Governance costs £	2023 Support costs £	Governance costs £	2022 £
Staff costs	113,254	-	113,254	154,280	154,280
Depreciation	10,142	-	10,142	10,519	10,519
Administration	17,225	-	17,225	15,858	15,858
Insurance	2,491	-	2,491	2,471	2,471
Broadband and website	14,070	-	14,070	10,930	10,930
Advertising	305	-	305	491	491
Travel	24,148	-	24,148	9,249	9,249
Bank charges	48	-	48	28	28
Legal and professional	1,904	-	1,904	2,492	2,492
Rent	33,368	-	33,368	33,079	33,079
Examination fees	-	1,100	1,100	-	1,100
	<u>216,955</u>	<u>1,100</u>	<u>218,055</u>	<u>239,397</u>	<u>240,497</u>
Analysed between					
Charitable activities	<u>216,955</u>	<u>1,100</u>	<u>218,055</u>	<u>239,397</u>	<u>240,497</u>

Governance costs includes payments to the accountants of £1,100 for independent examination fees.

PASSION FOR LEARNING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

9 Trustees

One of the trustees (who are also key management personnel) received remuneration in amount of £44,000 (2022:£44,000) during the year and were also reimbursed a total of £1,300 (2022: nil) in travelling expenses and £1,203 (2022: nil) in general expense.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	19	19
Employment costs	2023 £	2022 £
Wages and salaries	303,300	320,757
Social security costs	18,523	20,138
Other pension costs	6,013	5,978
	327,836	346,873

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

11 Other expenditure

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Net loss on disposal of tangible fixed assets	31	-
	31	-

12 Taxation

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

PASSION FOR LEARNING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

13 Tangible fixed assets

	Plant and equipment £	Motor vehicles £	Total £
Cost			
At 1 January 2023	9,952	52,927	62,879
Additions	-	22,000	22,000
Disposals	(986)	-	(986)
At 31 December 2023	8,966	74,927	83,893
Depreciation and impairment			
At 1 January 2023	4,604	16,008	20,612
Depreciation charged in the year	925	9,217	10,142
Eliminated in respect of disposals	(263)	-	(263)
At 31 December 2023	5,266	25,225	30,491
Carrying amount			
At 31 December 2023	3,700	49,702	53,402
At 31 December 2022	5,348	36,919	42,267

14 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	-	2,800
Prepayments and accrued income	242	599
	242	3,399

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	6,749	6,621
Trade creditors	2,833	1,317
Other creditors	248	25
Accruals and deferred income	1,100	1,100
	10,930	9,063

PASSION FOR LEARNING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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.

	Movement in funds			Movement in funds			
	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 1 January 2023	Incoming resources	Resources expended	Balance at 31 December 2023
	£	£	£	£	£	£	£
Steve Morgan Foundation - Staff Costs	-	130,333	(130,333)	-	156,250	(156,250)	-
BFSS	-	-	-	-	10,000	(10,000)	-
BBC CIN - Enrichment costs	8,700	10,000	(9,000)	9,700	10,000	(14,700)	5,000
Cheshire Community Foundation - Enrichment costs	14,568	10,000	(3,333)	21,235	-	(21,235)	-
Foyle Foundation - Books and resources	17,000	-	-	17,000	-	(17,000)	-
Westminster Foundation - Staff and enrichments costs	45,299	100,000	(46,500)	98,799	100,000	(157,133)	41,666
Cheshire West and Chester Council - Electric Car	20,904	-	(4,181)	16,723	-	(3,345)	13,378
McAlpine Foundation	-	6,000	(217)	5,783	-	(5,783)	-
Nineveh Trust - Forest Schools	-	2,000	(1,288)	712	-	(712)	-
Severn Trent Water - Nature Days Project	-	9,425	(391)	9,034	-	(9,034)	-
The Clothworkers Foundation - Port Van	-	-	-	-	15,000	(1,250)	13,750
	<u>106,471</u>	<u>267,758</u>	<u>(195,243)</u>	<u>178,986</u>	<u>291,250</u>	<u>(396,442)</u>	<u>73,794</u>

17 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 December 2023 are represented by:			
Tangible assets	26,274	27,128	53,402
Current assets/(liabilities)	212,948	46,666	259,614
	<u>239,222</u>	<u>73,794</u>	<u>313,016</u>

PASSION FOR LEARNING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

17 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 December 2022 are represented by:			
Tangible assets	25,544	16,723	42,267
Current assets/(liabilities)	78,200	162,263	240,463
	<u>103,744</u>	<u>178,986</u>	<u>282,730</u>

18 Operating lease commitments

Lessee

At the reporting end date the CIO had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	730	2,919
Between two and five years	-	730
	<u>730</u>	<u>3,649</u>

19 Related party transactions

There were no disclosable related party transactions during the year.

