PERIOD POWER

England & Wales · Charity number 1181769

Details

Status	Registered
Legal form	Charitable company
Company number	11522658
Registered	2019-01-28
Register	View on the Charity Commission register

Contact

Address	3 Byanna Grange Swynnerton Road Eccleshall Stafford ST21 6LD
Phone	07895361202
Email	periodpower2017@gmail.com
Website	www.periodpower.co.uk

Activities

Objects: THE RELIEF OF FINANCIAL HARDSHIP AMONG PEOPLE LIVING OR WORKING IN THE UK BY PROVIDING SUCH PERSONS WITH SANITARY ITEMS AND RELATED PRODUCTS WHICH THEY COULD NOT OTHERWISE AFFORD THROUGH LACK OF MEANS.

Activities: We supply period products to people who would otherwise go without due to their social and financial circumstances.We also hold workshops and meetings to encourage the discussion surrounding periods to try and remove any stigma surrounding menstruation.

Classification

- **How:** Other Charitable Activities
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£49,809	£18,638	-	-
2024-08-31	£10,457	£27,961	-	-
2023-08-31	£46,904	£24,188	-	-
2022-08-31	£17,326	£24,837	-	-
2021-08-31	£39,651	£24,536	-	-

Trustees

Name	Role	Appointed
Cara Wendy Price		2026-01-20
Linda Jane Holt		2026-01-20
Linda allbutt		2017-09-16
ROSEMARIE HUNTER		2018-10-30
SUSAN MOFFAT		2017-09-16
Sharon Pender		2023-01-25
Verity Venter		2021-08-05

Accounts

Company registration number: 11522658
Charity registration number: 1181769

Period Power

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2025

Alextra Group Limited
Chartered Certified Accountants
7-9 Macon Court
Crewe
Cheshire
CW1 6EA

Period Power

Contents

Period Power

Reference and Administrative Details

Trustees	Linda Allbutt Alison Briggs Susan Elizabeth Moffat Verity Venter Sharon Pender Rosemarie Hunter
Principal Office	3 Byanna Grange Swynnerton Road Eccleshall Staffordshire ST21 6LD
Company Registration Number	11522658
Charity Registration Number	1181769
Auditor	Alextra Group Limited Chartered Certified Accountants 7-9 Macon Court Crewe Cheshire CW1 6EA

Period Power

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2025.

Objectives and activities

Objects and aims

To eradicate period poverty by supplying charity partners with period products so that all women and girls will have access to the correct period protection. To raise awareness of period poverty and to remove the stigma surrounding periods.

To supply period products to women and girls who otherwise would not have access to them.

Objectives, strategies and activities

We have supplied over 150 charities and Foodbanks over the last twelve months. Since the pandemic and the cost of living crisis we have included toiletries, baby products and cleaning products as they have been requested by our partners. Naturally, we have also provided our core products being period pads and tampons. Our outgoings each month has increased drastically since the pandemic due to the increase in the local need for support.

The hours given during the last twelve months have increased due to the demand on our services. The average weekly hours given on a voluntary basis are approximately 35 hours per week.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

All of our Trustees and volunteers give their time freely and we havenobody on a payroll. Hours per month vary greatly but on average they will be around 100 per month.

Period Power

Trustees' Report

Achievements and performance

As in previous years, the requests for our help has increased once again.
We are now working with over 200 centres, foodbanks, charities and organisations which is something we had never envisaged, even two years ago.
Some of the requests we have received have been from much further afield, such as Scotland and the South coast, but we have always found a way of working through this.

Two of the main organisations who have asked for support in this way are The Field Studies Council which has 14 centres throughout the UK and MAPP who owns The Potteries Shopping Centre. We are already working with The Potteries Shopping Centre and we have been asked to work with a couple more of their centres in the UK. Again, we have managed to find a way which is workable to both these organisations and ourselves.

Our work with Staffs Girls and Ladies Football League continues and we were again invited to their Finals day where we hosted a stand and Verity gave out cups and medals. This is a partnership which we treasure and hope to continue for years to come.

We were invited to a number of events throughout the year, all of which proved to be extremely successful in our attempt to talk about the use of reusable period products and to distribute these products to people who were interested.
The work with reusable period products has, once again, been made possible by The Mercer Family Foundation and their continued support and donations.

We must take this opportunity of thanking Armadillo Storage in Stoke-on-Trent who have offered us our storage space free of charge and this saving has allowed us to reach out to approximately 15,000 more women and girls than would have been possible.

A major thanks must be made to our friend and long time supporter, Lyn Sharpe, who during her tenure of Lord Mayor of Stoke-on-Trent nominated us as one of her chosen charities. Lyn proved to be an amazing Lord Mayor, probably the best, and she raised appromately £48,000 to be divided between ourselves and Emmaus, North Staffs. We cannot thank her enough.

We still have regular donors supporting our work on a monthly basis and the money they supply us with covers much of our running costs, such as travel expenses, accountants, insurance etc. They have been a constant thoughout our work trying to eradicate period poverty. Massive thank you to you all.

Lastly, we have to thank our fabulous team of volunteers and Youth Ambassadors who have always responded to requests of help.
As this year has been extremely busy they have been called on far more often than is sometimes fair but they have always responded positively and with a smile. Thank you guys. We wouldn't be able to continue our work without you.

Financial review

Policy on reserves

Our reserve policy is to hold is £15,000 and this has been decided because this will give us 12 month operational costs if we have to without any grants. Free reserves at the end of the period stood at £114,841 (2024: £81,438)

Period Power

Trustees' Report

Structure, governance and management

Nature of governing document

Memorandum and articles incorporated 17 August 2018 as amended by special resolution registered at companies house on 23 January 2019.

Recruitment and appointment of trustees

New trustees are appointed by the current body of trustees.

Small company provision

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006

The annual report was approved by the trustees of the charity on 17.2.26 and signed on its behalf by:

....

Linda Allbutt
Trustee

Period Power

Independent Examiner's Report to the trustees of Period Power

I report on the accounts of the charity for the year ended 31 August 2025 which are set out on pages 6 to 13 .

Respective responsibilities of trustees and examiner
The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.
Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

....
Alextra Group Limited
Chartered Certified Accountants
ACCA

7-9 Macon Court
Crewe
Cheshire
CW1 6EA

Date: 17-Feb-2026

Period Power

Statement of Financial Activities for the Year Ended 31 August 2025
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	48,374	-	48,374
Investment income	4	1,435	-	1,435
Total Income		49,809	-	49,809
Expenditure on:				
Charitable activities	5	(16,406)	(2,232)	(18,638)
Total Expenditure		(16,406)	(2,232)	(18,638)
Net income/(expenditure)		33,403	(2,232)	31,171
Net movement in funds		33,403	(2,232)	31,171
Reconciliation of funds				
Total funds brought forward		81,438	2,232	83,670
Total funds carried forward	11	114,841	-	114,841

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	8,457	2,000	10,457
Total Income		8,457	2,000	10,457
Expenditure on:				
Charitable activities	5	(17,961)	(10,000)	(27,961)
Total Expenditure		(17,961)	(10,000)	(27,961)
Net expenditure		(9,504)	(8,000)	(17,504)
Net movement in funds		(9,504)	(8,000)	(17,504)
Reconciliation of funds				
Total funds brought forward		90,942	10,232	101,174
Total funds carried forward	11	81,438	2,232	83,670

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 11.

Period Power

(Registration number: 11522658)
Balance Sheet as at 31 August 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		116,161	84,085
Creditors: Amounts falling due within one year	10	(1,320)	(415)
Net assets		114,841	83,670
Funds of the charity:			
Restricted funds		-	2,232
Unrestricted income funds			
Unrestricted funds		114,841	81,438
Total funds	11	114,841	83,670

For the financial year ending 31 August 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 17.2.26 and signed on their behalf by:

L. Allbutt

Linda Allbutt
Trustee

Notes to the Financial Statements for the Year Ended 31 August 2025

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and Companies Act 2011.

Basis of preparation
Period Power meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants
Government grants are recognised based on the accruals model and are measured at the fair value of the assets received and receivable, Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the relating costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Notes to the Financial Statements for the Year Ended 31 August 2025

3 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from individuals	34,717	34,717	4,457
Grants, including capital grants;			
Grants from other charities	7,200	7,200	6,000
	41,917	41,917	10,457

4 Investment income

	Unrestricted funds General £	Total 2025 £
Interest receivable and similar income;		
Interest receivable on bank deposits	1,435	1,435

5 Expenditure on charitable activities

	Unrestricted funds general £	Total 2025 £	Total 2024 £
Advertising	395	395	315
Events	2,209	2,209	3,272
Goods	9,742	9,742	18,077
Printing, postage and stationery	146	146	1,644
Sundry expenses	1,539	1,539	505
Travelling expenses	2,861	2,861	1,590
Accountancy	1,043	1,043	240
Storage	103	103	1,903
Governance costs	600	600	415
	18,638	18,638	27,961

£16,638 (2024 - £17,961) of the above expenditure was attributable to unrestricted funds and £2,000 (2024 - £10,000) to restricted funds.

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Independent examiner fees			
Examination of the financial statements	600	600	415
	600	600	415

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Linda Allbutt
£2,116 (2024: £1,024) of expenses were reimbursed to Linda Allbutt during the year.

Verity Venter
£237 (2024: £251) of expenses were reimbursed to Verity Venter during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

8 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	600	415

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	1,320	415

11 Funds

	Balance at 1 September 2024 £	Incoming resources £	Resources expended £	Balance at 31 August 2025 £
Unrestricted funds				
General				
General Funds	81,438	49,809	(16,406)	114,841
Restricted funds				
Newbury Trust	232	-	(232)	-
Coalfields Regeneration Trust	2,000	-	(2,000)	-
Total restricted funds	2,232	-	(2,232)	-
Total funds	83,670	49,809	(18,638)	114,841

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Balance at 31 August 2024 £
Unrestricted funds				
General				
General Funds	90,942	8,457	(17,961)	81,438
Restricted funds				
Newbury Trust	232	-	-	232
National Lottery	10,000	-	(10,000)	-
Coalfields Regeneration Trust	-	2,000	-	2,000
Total restricted funds	10,232	2,000	(10,000)	2,232
Total funds	101,174	10,457	(27,961)	83,670

The specific purposes for which the funds are to be applied are as follows:

Newby Trust - Funding for storage facilities.

National Lottery - Seeing Red Going Green Conference and Workshop being January 2024.

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Current assets	116,161	116,161
Current liabilities	(1,320)	(1,320)
Total net assets	114,841	114,841

13 Related party transactions

There were no related party transactions in the year.

Accounts

Company registration number: 11522658
Charity registration number: 1181769

Period Power

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2023

Daryl Denson ACMA
The Dudson Centre
Hope Street
Hanley
Stoke-on-Trent
Staffordshire
ST1 5DD

Period Power

Contents

Period Power

Reference and Administrative Details

Trustees	Rosemarie Hunter Linda Allbutt Susan Moffat Verity Venter Alison Briggs Sharon Pender
Principal Office	3 Byanna Grange Swynnerton Road Eccleshall Staffordshire ST21 6LD The charity is incorporated in England.
Company Registration Number	11522658
Charity Registration Number	1181769
Independent Examiner	Daryl Denson ACMA The Dudson Centre Hope Street Hanley Stoke-on-Trent Staffordshire ST1 5DD

Period Power

Trustees Report (incorporating the Directors' Report)

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 August 2023.

Objectives and activities

Objects and aims

To eradicate period poverty by supplying charity partners with period products so that all women and girls will have access to the correct period protection. To raise awareness of period poverty and to remove the stigma surrounding periods.

To supply sanitary products to women and girls who otherwise would not have access to them.

Objectives, strategies and activities

We have supplied over 100 charities and Foodbanks over the last twelve months. Since the pandemic we have included toiletries, baby products and cleaning products as they have been requested by our partners. Naturally, we have also provided our core products being period pads and tampons. Our outgoings each month has increased drastically since the pandemic due to the increase in the local need for support.

The hours given during the last twelve months have increased due to the demand on our services. The average weekly hours given on a voluntary basis are approximately 25 hours per week.

Public benefit

We have supplied over 200 schools and over 200 charities, foodbanks and organisations with period products to try to support their work .
We have also organised workshops and events to raise awareness of period poverty and to educate people in the use of reusable products.
We have published a book "All Things Periods" which is a collaboration between ourselves and our followers on social media which discusses periods in general and how they can affect the lives of women and girls.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

All of our Trustees and volunteers give their time freely and we have
nobody on a payroll. Hours per month vary greatly but on average they will be around 100 per month.

Period Power

Trustees Report (incorporating the Directors' Report)

Achievements and performance

Each year we start with the hope that our work will be done at some point soon and we finish with the realisation that we have been busier than ever. That's exactly what happened again this year.

We were hoping that the end of Covid lock-down would see fewer organisations needing our support but the year was filled with bad news, including the massive increase in gas and electricity prices followed by the big increase in the cost of living.

We have supported even more organisations than before and many of these are in the neighbouring county of Cheshire. We have also been approached by a number of NHS Trusts, Medical Centres and GP surgeries which is an indicator of the growing need of basic hygiene products.

We have also worked closely with two local football clubs, Stoke City and Port Vale to support them in becoming Period Dignity clubs.

We have also worked with Staffordshire Football Association in supplying them with period products to be distributed to all grass roots teams so that all our girls can have access to the correct period protection, whether playing sport or just going about their daily lives.

We have continued our work raising awareness of alternative reusable period products and have had many events during the year promoting them.

We have recently published our second book (the first being All Things Periods) which is called All Things Menopause and we will be holding an official book launch towards the end of October 2023.

All of this work would not have been possible without the continued support of our “monthly gifters” and the funding which has been granted.

Financial review

Policy on reserves

Our reserve policy is to hold is £15,000 and this has been decided because this will give us 12 month operational costs if we have to without any grants. Free reserves at the end of the period stood at £90,942 (2022: £77,918)

Structure, governance and management

Nature of governing document

Memorandum and articles incorporated 17 August 2018 as amended by special resolution registered at companies house on 23 January 2019.

Recruitment and appointment of trustees

New trustees are appointed by the current body of trustees.

Small company provision

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Period Power

Trustees Report (incorporating the Directors' Report)

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 29.1.24 and signed on its behalf by:

....

Linda Allbutt

Trustee

Period Power

Independent Auditor's Report to the Members of Period Power

Opinion

We have audited the financial statements of Period Power (the 'charity') for the year ended 31 August 2023, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor’s report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Period Power

Independent Auditor's Report to the Members of Period Power

Opinion on other matter prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies’ exemptions in preparing the directors’ report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the (set out on page), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Period Power

Independent Examiner's Report to the trustees of Period Power ('the Company')

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31 August 2023 which are set out on pages 8 to 17.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

....
Daryl Denson ACMA

The Dudson Centre
Hope Street
Hanley
Stoke-on-Trent
Staffordshire
ST1 5DD

Date: 14/02/2024

Period Power

Statement of Financial Activities for the Year Ended 31 August 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	15,904	31,000	46,904
Total income		15,904	31,000	46,904
Expenditure on:				
Charitable activities	4	(2,880)	(21,308)	(24,188)
Total expenditure		(2,880)	(21,308)	(24,188)
Net income		13,024	9,692	22,716
Net movement in funds		13,024	9,692	22,716
Reconciliation of funds				
Total funds brought forward		77,918	540	78,458
Total funds carried forward	10	90,942	10,232	101,174

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	11,326	6,000	17,326
Total income		11,326	6,000	17,326
Expenditure on:				
Charitable activities	4	(7,423)	(17,414)	(24,837)
Total expenditure		(7,423)	(17,414)	(24,837)
Net income/(expenditure)		3,903	(11,414)	(7,511)
Net movement in funds		3,903	(11,414)	(7,511)
Reconciliation of funds				
Total funds brought forward		74,015	11,954	85,969
Total funds carried forward	10	77,918	540	78,458

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 10.

Period Power

(Registration number: 11522658)
Balance Sheet as at 31 August 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand	8	101,570	78,836
Creditors: Amounts falling due within one year	9	(396)	(378)
Net assets		101,174	78,458
Funds of the charity:			
Restricted income funds			
Restricted funds		10,232	540
Unrestricted income funds			
Unrestricted funds		90,942	77,918
Total funds	10	101,174	78,458

For the financial year ending 31 August 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on 29.1.24 and signed on their behalf by:

....
Linda Allbutt
Trustee

Period Power

Notes to the Financial Statements for the Year Ended 31 August 2023

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The principal place of business is:
3 Byanna Grange
Swynnerton Road
Eccleshall
Staffordshire
ST21 6LD

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Period Power meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of 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.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those received for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies;			
Donations from individuals	14,904	-	14,904
Donations from community groups	1,000	-	1,000
Grants, including capital grants;			
Grants from other charities	-	31,000	31,000
	15,904	31,000	46,904

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Donations and legacies;			
Donations from local government	2,650	-	2,650
Donations from individuals	4,419	-	4,419
Donations from community groups	1,238	-	1,238
Gift aid reclaimed	519	-	519
Grants, including capital grants;			
Grants from other charities	2,500	6,000	8,500
	11,326	6,000	17,326

4 Expenditure on charitable activities

	Activity undertaken directly £	2023 £
Advertising	50	50
Donation	157	157
Storage	5,308	5,308
Goods	12,179	12,179
Insurance	329	329
Legal and professional fees	13	13
Printing, postage & stationery	2,731	2,731
Travel	2,445	2,445
Independent Examination	414	414
Sundry expenses	2	2
Subscriptions	410	410
Events	150	150
	24,188	24,188

	Activity undertaken directly £	2022 £
Advertising	700	700
Donation	1,370	1,370
Storage	2,984	2,984
Goods	14,871	14,871
Insurance	526	526
Legal and professional fees	13	13
Printing, postage & stationery	1,305	1,305
IT costs	474	474
Travel	1,826	1,826
Independent Examination	378	378
Accountancy software	240	240
Sundry expenses	150	150
	24,837	24,837

£2,880 (2022 - £7,423) of the above expenditure was attributable to unrestricted funds and £21,308 (2022 - £17,414) to restricted funds.

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £
Independent examiner fees		
Examination of the financial statements	414	414
	414	414

	Unrestricted funds General £	Total 2022 £
Independent examiner fees		
Examination of the financial statements	378	378
	378	378

6 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Linda Allbutt
£2,085 (2022: £1,493) of expenses were reimbursed to Linda Allbutt during the year.

Sharon Pender
£3 (2022: £Nil) of expenses were reimbursed to Sharon Pender during the year.

Verity Venter
£228 (2022: £209) of expenses were reimbursed to Verity Venter during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	101,570	78,836

9 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	396	378

Notes to the Financial Statements for the Year Ended 31 August 2023

10 Funds

Unrestricted funds

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Balance at 31 August 2023 £
Unrestricted funds				
General				
General fund	77,918	15,904	(2,880)	90,942
Restricted funds				
Mercer Charitable Foundation	-	5,000	(5,000)	-
Newby Trust	540	5,000	(5,308)	232
Tackling Financial Hardship Fund	-	11,000	(11,000)	-
National Lottery	-	10,000	-	10,000
Total restricted funds	540	31,000	(21,308)	10,232
Total funds	78,458	46,904	(24,188)	101,174

	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Balance at 31 August 2022 £
Unrestricted funds				
General				
General fund	74,015	11,326	(7,423)	77,918
Restricted				
Tampon tax	8,430	-	(8,430)	-
Mercer Charitable Foundation	-	5,000	(5,000)	-
Newby Trust	3,524	-	(2,984)	540
Albert Hunt Foundation	-	1,000	(1,000)	-
Total restricted funds	11,954	6,000	(17,414)	540
Total funds	85,969	17,326	(24,837)	78,458

The specific purposes for which the funds are to be applied are as follows:

Tampon Tax - Funding received from the Community Foundation for Staffordshire as part of the Tampon Tax Community Grant Programme.

Newby Trust - Funding for storage facilities.

Tackling Financial Hardship Fund - for the purposes of tackling financial hardship.

National Lottery - Seeing Red Going Green Conference and Workshops to begin January 2024.

11 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2023 £
Current assets	91,338	10,232	101,570
Current liabilities	(396)	-	(396)
Total net assets	90,942	10,232	101,174

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2022 £
Current assets	78,296	540	78,836
Current liabilities	(378)	-	(378)
Total net assets	77,918	540	78,458

12 Related party transactions

There were no related party transactions in the year.

Accounts

Company registration number: 11522658

Charity registration number: 1181769

Period Power

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2021

Daryl Denson ACMA
The Dudson Centre
Hope Street
Hanley
Stoke-on-Trent
Staffordshire
ST1 5DD

Period Power

Contents

Period Power

Reference and Administrative Details

Trustees	Rosemarie Hunter
	Linda Allbutt
	Susan Moffat
	Verity Venter
	Sukey Fisher
	Alison Briggs
Principal Office	3 Byanna Grange Swynnerton Road Eccleshall Staffordshire ST21 6LD
	The charity is incorporated in England.
Company Registration Number	11522658
Charity Registration Number	1181769
Independent Examiner	Daryl Denson ACMA The Dudson Centre Hope Street Hanley Stoke-on-Trent Staffordshire ST1 5DD

Period Power

Trustees Report (incorporating the Directors' Report)

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2021.

Objectives and activities

Objects and aims

To eradicate period poverty by supplying charity partners with period products so that all women and girls will have access to the correct period protection. To raise awareness of period poverty and to remove the stigma surrounding periods.

To supply sanitary products to women and girls who otherwise would not have access to them.

Objectives, strategies and activities

We have supplied over 100 charities and Foodbanks over the last twelve months. Since the pandemic we have included toiletries, baby products and cleaning products as they have been requested by our partners. Naturally, we have also provided our core products being period pads and tampons. Our outgoings each month has increased drastically since the pandemic due to the increase in the local need for support.

The hours given during the last twelve months have increased due to the demand on our services. The average weekly hours given on a voluntary basis are approximately 25 hours per week.

Public benefit

Holding workshops and meetings to educate and raise awareness around the issues of period poverty.
We have supplied over 150 Foodbanks and charities and 220 schools with period products and sanitary products.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

We have increased the number of hours volunteered and the amount of money spent on supplying products to our charity partners. We have also almost brought to fruition the publishing of a book called All Things Periods. This should be published by the end of 2021 and is a compilation of contributions made by our followers of their experiences of periods and menstruation.

We have also worked with two more Fire Services so that they are now Period Dignity employers. This has been done by supplying them with the initial stock of period products to be placed in their staff and public toilets throughout their areas. We have now supplied Staffs Fire Service, Derbyshire Fire Service and West Midlands Fire Service.

We have also worked to raise awareness of the impact on the environment on single use products and are trying to encourage the use of reusable products.

Financial review

We have been successful in gaining funding from a number of Trusts and Foundations and this has given us the capability of growing the numbers of charity partners we work with and the quantities of products we can supply.

Policy on reserves

Our reserve is £15,000 and this has been decided because this will give us 2 years operational costs if we have to resort to just supplying period products. Free reserves at the end of the period stood at £74,015 (2020: £62,424)

Period Power

Trustees Report (incorporating the Directors' Report)

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees: Rosemarie Hunter
Linda Allbutt
Susan Moffat
Verity Venter (appointed 5 August 2021)
Sukey Fisher
Alison Briggs

Structure, governance and management

Nature of governing document

Memorandum and articles incorporated 17 August 2018 as amended by special resolution registered at companies house on 23 January 2019.

Recruitment and appointment of trustees

New trustees are appointed by the current body of trustees.

Small company provision

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

The annual report was approved by the trustees of the charity on 12.1.22 and signed on its behalf by:

....
Linda Allbutt
Trustee

Period Power

Independent Examiner's Report to the trustees of Period Power ("the Company")

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31 August 2021 which are set out on pages 5 to 14.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

....

Daryl Denson ACMA

The Dudson Centre
Hope Street
Hanley
Stoke-on-Trent
Staffordshire
ST1 5DD

Date: 14/01/2021

Period Power

Statement of Financial Activities for the Year Ended 31 August 2021
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	34,651	5,000	39,651
Total income		34,651	5,000	39,651
Expenditure on:				
Charitable activities	4	(23,060)	(1,476)	(24,536)
Total expenditure		(23,060)	(1,476)	(24,536)
Net income		11,591	3,524	15,115
Net movement in funds		11,591	3,524	15,115
Reconciliation of funds				
Total funds brought forward		62,424	8,430	70,854
Total funds carried forward	10	74,015	11,954	85,969

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	63,394	8,430	71,824
Total income		63,394	8,430	71,824
Expenditure on:				
Charitable activities	4	(21,818)	-	(21,818)
Total expenditure		(21,818)	-	(21,818)
Net income		41,576	8,430	50,006
Net movement in funds		41,576	8,430	50,006
Reconciliation of funds				
Total funds brought forward		20,848	-	20,848
Total funds carried forward	10	62,424	8,430	70,854

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 10.

Period Power

(Registration number: 11522658)
Balance Sheet as at 31 August 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand	8	86,329	71,214
Creditors: Amounts falling due within one year	9	(360)	(360)
Net assets		85,969	70,854
Funds of the charity:			
Restricted income funds			
Restricted funds		11,954	8,430
Unrestricted income funds			
Unrestricted funds		74,015	62,424
Total funds	10	85,969	70,854

For the financial year ending 31 August 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 5 to 14 were approved by the trustees, and authorised for issue on 12.2.22 and signed on their behalf by:

....

Linda Allbutt
Trustee

Period Power

Notes to the Financial Statements for the Year Ended 31 August 2021

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The principal place of business is:
3 Byanna Grange
Swynnerton Road
Eccleshall
Staffordshire
ST21 6LD

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Period Power meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement
The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of 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.

Governance costs

These include the costs attributable to the charity’s compliance with constitutional and statutory requirements, including audit, strategic management and trustees’s meetings and reimbursed expenses.

Taxation

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those received for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Donations and legacies;			
Donations from local government	7,000	-	7,000
Donations from individuals	4,827	-	4,827
Donations from community groups	2,824	-	2,824
Grants, including capital grants;			
Grants from other charities	20,000	5,000	25,000
	34,651	5,000	39,651

	Unrestricted funds General £	Restricted funds £	Total 2020 £
Donations and legacies;			
Donations from local government	6,001	-	6,001
Donations from individuals	8,489	-	8,489
Donations from community groups	4,933	-	4,933
Gift aid reclaimed	471	-	471
Grants, including capital grants;			
Grants from other charities	43,500	8,430	51,930
	63,394	8,430	71,824

4 Expenditure on charitable activities

	Activity undertaken directly £	2021 £
Storage	1,476	1,476
Goods	17,840	17,840
Insurance	396	396
Legal and professional fees	253	253
Printing, postage & stationery	213	213
IT costs	114	114
Travel	3,884	3,884
Independent Examination	360	360
	24,536	24,536

	Activity undertaken directly £	2020 £
Goods	18,114	18,114
Insurance	390	390
Legal and professional fees	76	76
Printing, postage & stationery	370	370
Travel	2,454	2,454
Independent Examination	360	360
Bank charges	54	54
	21,818	21,818

£23,060 (2020 - £21,818) of the above expenditure was attributable to unrestricted funds and £1,476 (2020 - £Nil) to restricted funds.

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2021 £
Independent examiner fees		
Examination of the financial statements	360	360
	360	360

	Unrestricted funds General £	Total 2020 £
Independent examiner fees		
Examination of the financial statements	360	360
	360	360

6 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Linda Allbutt
£2,019 (2020: £1,595) of expenses were reimbursed to Linda Allbutt during the year.

Ruth Rosenau
£1,768 (2020: £395) of expenses were reimbursed to Ruth Rosenau during the year.

Rosemarie Hunter
£Nil (2020: £73) of expenses were reimbursed to Rosemarie Hunter during the year.

Verity Venter
£97 (2020: £Nil) of expenses were reimbursed to Verity Venter during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	86,329	71,214

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	360	360

10 Funds

Unrestricted funds

	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Balance at 31 August 2021 £
Unrestricted funds				
General				
General fund	62,424	34,651	(23,060)	74,015
Restricted funds				
Tampon tax	8,430	-	-	8,430
Newby Trust	-	5,000	(1,476)	3,524
Total restricted funds	8,430	5,000	(1,476)	11,954
Total funds	70,854	39,651	(24,536)	85,969

	Balance at 1 September 2019 £	Incoming resources £	Resources expended £	Balance at 31 August 2020 £
Unrestricted funds				
General				
General fund	20,848	63,394	(21,818)	62,424
Restricted				
Tampon tax	-	8,430	-	8,430
Total funds	20,848	71,824	(21,818)	70,854

The specific purposes for which the funds are to be applied are as follows:

Tampon Tax - Funding received from the Community Foundation for Staffordshire as part of the Tampon Tax Community Grant Programme

Newby Trust - Funding for storage facilities

11 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2021 £
Current assets	74,375	11,954	86,329
Current liabilities	(360)	-	(360)
Total net assets	74,015	11,954	85,969

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2020 £
Current assets	62,784	8,430	71,214
Current liabilities	(360)	-	(360)
Total net assets	62,424	8,430	70,854

12 Related party transactions

There were no related party transactions in the year.