



**Power to Live Foundation Trustees' Report of Activities for  
year ended 30th April 2025 and  
Financial Statements for the year ended 31 January 2025.**

**Reaching further. Growing stronger.**

power  
to live  
foundation

**Charity registration number: 118199**

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## Administrative Information

Charity Name: Power to Live Foundation  
Charity registration number: 1181997  
Operational address: Longcroft House, Victoria Avenue, EC2M

### Trustees

Ms Tien Kuei  
Mr George Panayiotou  
Ms Olivia Gray  
Miss Raveen Bains

### Management Committee

Ms Tien Kuei CEO  
Kelsey Wiemer Clinical Director

### Admin Team

Operations Manager  
Finance Officer  
Operations and Projects coordinator

### Bankers

**Lloyds Bank** 25 Gresham Street, London, EC2V 7HN  
**Charities Aid Foundation Bank** 25 Kings Hill Avenue, Kings Hill Kent ME19, 4JQ

### Accountant

**Morgan Berkley**, Westgate Chambers, 8a Elm Park Road, Pinner, HA5 3LA

## Purpose and Aims

Our charity's purpose as set out in the objectives of the Foundation's Constitution is to benefit the public in the UK by:

1. Providing evidence-based behavioural treatments to clients with no or low income in socially deprived communities.
2. Supporting the advancement of evidence-based behavioural treatment by (but not limited to) training psychotherapists in these approaches, in order to provide subsidised treatment to the population group stated in object 1.

The aim of our charity is to provide relief from mental distress and social isolation for people with psycho-social difficulties, and ensure that they are integrated into their communities, and feel valued and respected.

## A year of growth and bold steps..

At Power to Live Foundation, the past year has been one of **growth and impactful innovation**, propelling our core mission forward: providing high-quality, low-cost behavioural therapy to those who need it most. We proudly welcomed **more clients** and celebrated the **successful opening of our central London clinic**, significantly broadening our capacity for vital in-person work. These strides were made while laying the foundations for sustainable growth, reinforcing our dedication to accessible, compassionate, and effective therapy.

Our commitment to excellence extends to our infrastructure. We are strategically **investing in a major IT upgrade**, creating a comprehensive client and therapist database. This new system will not only streamline treatment coordination and automate labour-intensive checks but will also **improve the experience** for both our clients and therapists, ensuring we can maintain our high standards of care at a larger scale.

To further spread our message and foster broader conversations about mental health, our volunteer social media manager has been instrumental in building our new podcast, alongside our dedicated volunteers. With five episodes already released, this initiative is a key part of our growing social media strategy, aimed at **expanding awareness of our vital work** and deepening client engagement across the community."

### From the CEO: "One Small Room. Big Impact."

*"This year we opened our first physical therapy room in Liverpool Street. A small space, but a big leap, not just for those who came in person, but for the message it sent: we're here, we're growing, and we're investing in human connection. This report is a testament to our community, our clients, our team, our supporters, and to what can happen when care meets courage."*

- Tien Kuei, CEO



	End of April 2024	End of April 2025
Number of Clients assessed	218	192
Number of Therapists	20 placement therapists	35 therapists
Waiting time	1 week	none
Therapy Capacity	96 clients a week (minimum) can receive treatment	140 clients a week (minimum) can receive treatment
Total no of sessions	2308*	Approx. 2000*
Senior Therapist Team	FOUR senior Therapists Senior team moved into paid positions with other organisations.	FOUR senior Therapists Senior team moved into paid positions with other organisations.
Supervision	THREE Supervisors covering the whole team	THREE Supervisors covering the whole team
Team Expansion	We appointed another Finance Officer, to join our team.	We appointed a new Operations and projects coordinator to join our team, alongside a new Finance Office

*\*\* This includes clients our corporate clients and repeat clients*

We work with a wide range of clients experiencing anxiety, trauma, and complex relational difficulties. We track progress using the CORE-OM tool, a gold standard in outcome measurement.

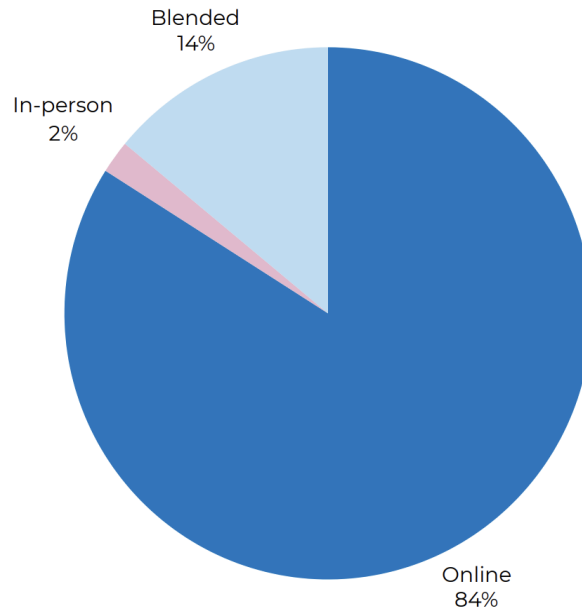
Outcome Measure	Start of Therapy	End of Therapy	% Improved
CORE-OM Average Score	50.9	37.7	67% showed reliable improvement
Recovered (score below clinical cutoff)	,	,	32% recovered fully

These results demonstrate statistical significance ( $p < 0.001$ ) and are broadly comparable to NHS Talking Therapies' outcomes (66% improvement, ~50% recovery). Our slightly lower recovery rate likely reflects the higher complexity of our client group

## Our impact

### In-Person vs Online: A Hybrid Model in Action

We launched our Liverpool Street clinic in May 2024. While most therapy still takes place online, in-person sessions now play a role - especially for clients with more complex needs or digital exclusion.



Our services primarily reached clients online (84%), with an additional 14% utilizing blended approaches. While only 2% of clients received in-person treatment, we are excited by the uptake and use of our in-person facilities since their opening in 2024. This year, in-person treatment generated £2,015, which unfortunately did not cover the full annual rent of £8,917. This shortfall highlights the critical need for donor support to ensure we can continue offering vital face-to-face services for our most vulnerable clients.

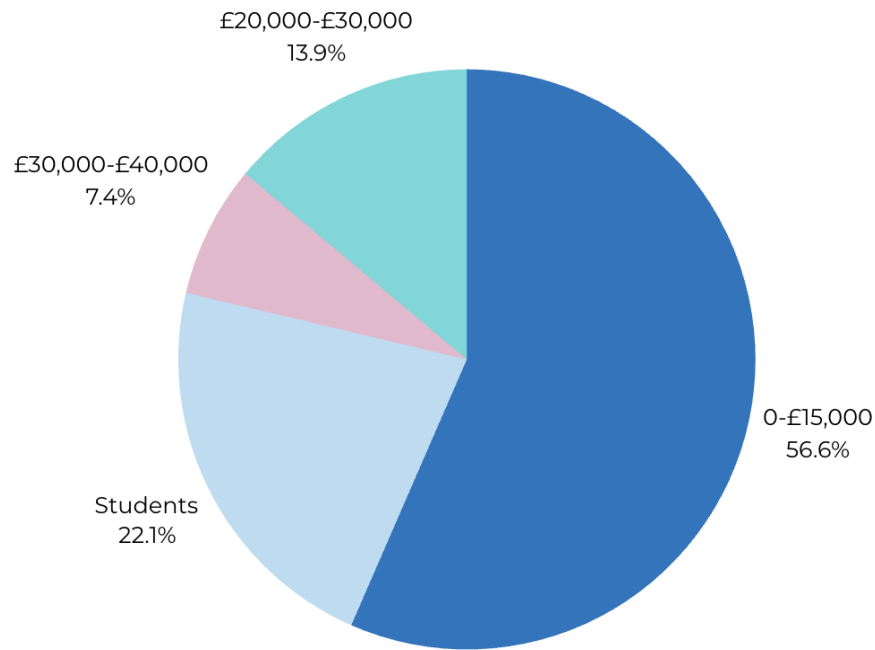
### Income level of service users: Addressing Varied Financial Needs

The majority of our clients **56.6%**, earn **under £15,000** annually. This indicates that over half of the individuals we support are in low-income brackets, which can impact their access to resources, quality of life, and overall mental well-being. We are able to offer these clients reduced rates.

The remaining service users have higher, though still moderate, income levels. **13.9%** earn between **£20,000 and £30,000**, and **7.4%** earn between **£30,000 and £40,000**. Though this client group has more financial stability, we understand they still benefit from accessible and affordable mental health services.

Overall, this data presents a strong correlation between lower income levels and the need for mental health support among our service users. Understanding these financial demographics helps us to tailor our services and advocate for appropriate funding.

## Our impact



### Our Key Referral Pathways: Building Trust and Expanding Access

Our service's success is reflected in our referral data. Most of our users come to us through **recommendations from friends and family**. This is a strong testament to the **reliability and effectiveness of our support**, as people are clearly sharing positive experiences within their personal networks. It shows that our service is not just meeting needs, but genuinely making a difference in people's lives.

Our second largest referral source comes from **GPs and social prescribers**. This demonstrates the trust and confidence that healthcare professionals have in our ability to provide valuable mental health support. We're actively seeking funding to **continue offering our GPs an affordable referral option**, ensuring that more individuals can access our services through these healthcare pathways, allowing us to strengthen our partnerships within the healthcare system.

## Our impact

### Samples of Client Feedback (2025)

I think my ability to avoid spiralling is much higher now due to us working out a 'recovery plan' which has been working for me so far. I now think about my mental health in a way that I understand.

I could not have asked for a nicer person, she was clear focused and understood my goals and needs. The therapy was focused around me, my goals and the future.

Ekisha was great—super supportive and really helped me in my journey to understand myself and my feelings better. I truly appreciated all her work and would recommend her to everyone

A lot of the time I didn't know what to talk about and how to phrase things so asking questions that led to a conversation really helped, also being patient when I had to think about a question

### Who We Reached

(Data shown below is from clients registered between April 2024 and April 2025)

#### Client Volume

- Clients starting therapy: 168
- Sessions delivered: approx. 2000
- Average sessions per client: 12

Demographic	Most Common Response (sample of 168)	Notable Detail
Age	Median: 27	75% of clients are under 35
Gender	52% identify as women	38% men, 10% non-binary/other
Ethnicity (self-reported)	62% White, 17% Black, 3% Asian and 19% Global Majority	Based on client reporting
Disability	14% disclosed a disability	Most common: chronic pain/fatigue
Income Bracket	57% below £20,000	22% are students

**Note:** Not all clients disclose ethnicity or gender, so reported diversity may under-represent true figures.



## Our impact

### Client Retention and Engagement

We're proud of our low dropout rate: only 12% of clients disengaged after intake or after one session. Compared to last year's 18%, this marks a 33% improvement in early engagement, likely thanks to better onboarding processes and an increase in outreach and social media efforts.

**We're very pleased to share that our intake of male clients has increased consistently throughout the year. Men now make up 38% of our client base, exceeding the 36% of NHS referrals for talking therapies that are for men<sup>1</sup>.**

### What Needs Work

#### Face-to-face therapy access needs subsidising

While our online services expand reach and accessibility, providing vital face-to-face therapy remains a cornerstone of our commitment to those with the most complex needs.

#### Strengthening Our Impact Measurement: A Commitment to Enhanced Data Completion

To truly understand the impact of our behavioural therapy, data collection on client outcomes is paramount. Our current outcome data completion rate stands at 48% and improving this figure is a strategic priority. We are implementing new processes and support for therapists to boost this aspect of our work, allowing us to tell a more complete story of transformation.

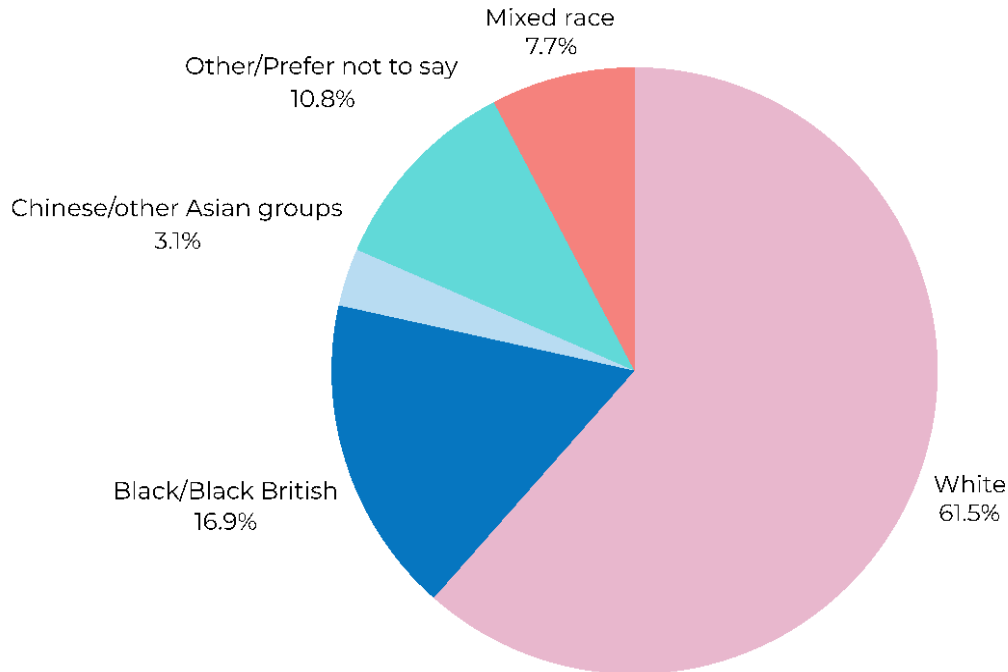
#### Diversity tracking should be more consistent

Our commitment to providing effective therapy means understanding and serving the diverse needs of our community. To ensure we reach all demographics effectively and tailor our services, diversity tracking is essential. Our investment in a new **Django-based CRM platform** has allowed us to develop a more robust tracking system, including the ability to report on client ethnicity. This is crucial for tailoring our outreach and ensuring greater diversity in our client base. We are dedicated to continuously improving our data capture methodologies in this area over the coming years.

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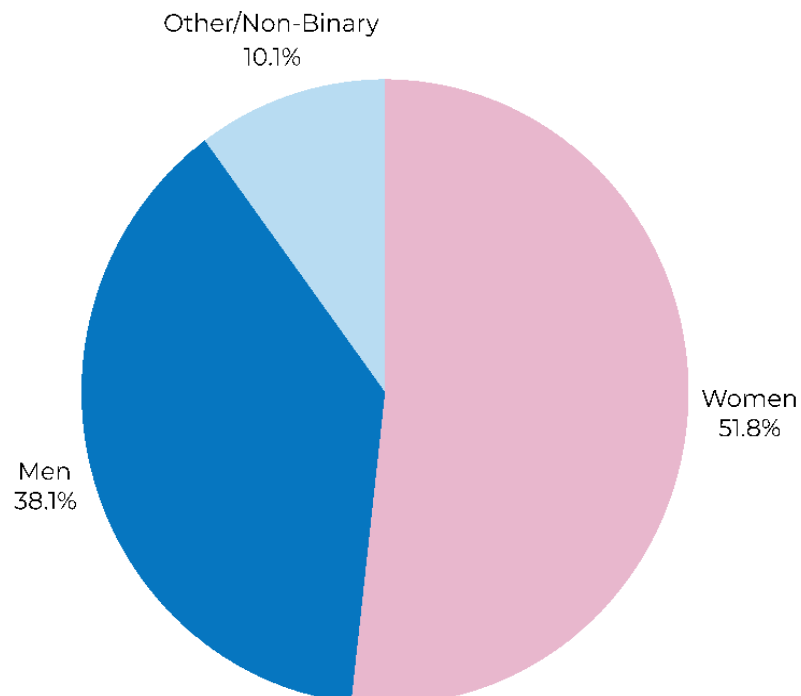
<sup>1</sup> <https://www.nhsprofessionals.nhs.uk/health-and-wellbeing/helpful-links/mens-health-hub#:~:text=What%20percentage%20of%20patients%20using,talking%20therapy%20services%20are%20men.>

## Our impact



### **Broadening Our Reach: Strategic Outreach to Men and Over-50s**

We are dedicated to ensuring our therapeutic services are accessible to everyone who can benefit. While our overall client numbers are growing, we have identified that outreach to specific demographics, particularly men and individuals over 50, remains a key area for development. These groups often face unique barriers to accessing mental health support, and we are committed to undertaking targeted initiatives and refining our outreach strategies to ensure our messaging reaches a wider range of communities.





## **Strategic Priorities and Key Initiatives for the coming year**

Our charity plans to address the need for improvement by enhancing accessibility and impact through the following strategic initiatives:

### **Deepening Partnerships with Local GPs and Community Organisations**

We aim to strengthen our referral pathways and ensure seamless access for our service users, especially those facing financial challenges and students. This will involve meetings with GP practices, offering targeted workshops for referrers, and streamlining digital referral processes.

### **Launching Quarterly Transformation Events and Trauma-Informed Workshops**

By delivering evidence-based, culturally sensitive workshops focused on coping strategies, resilience, and trauma-informed care, we can address the complex needs of our clients. These are designed for accessibility and direct engagement.

### **Trialling Low-Cost Group Therapy Models for Those on Waitlists**

Power to Live can address waitlist challenges found with other mental health providers by implementing structured, theme-specific group therapy options with a sliding scale or nominal fee, led by our experienced senior therapists. This will lead to reduced wait times, expanded capacity to serve more individuals, improved mental health outcomes, and supportive peer networks.

### **Strengthening Our Referral Systems and Client Pathways**

We aim to ensure a positive client journey from initial contact to ongoing support across all our services through developing a unified intake system, exploring digital automation for efficiency, implementing clear communication protocols, and regularly reviewing client pathways for continuous improvement.

## **Donor recognition**

This year's slight budget deficit was anticipated, due to upfront clinic costs and new staff appointments. The charity remains solvent, with a strong cash buffer and low liabilities.

We're grateful to our donors, LMCT, Just giving and Fund Apps for their collective donations. We are also grateful for Tien Kuei's generosity in bringing in £6,306 through donating profits from delivering training to professional clinicians.

### **Donation Analysis: Trends and Contributions (February 2024 - January 2025)**

**Overall Financial Contribution:** Over the last year, Power to Live received a total of **£27,256.15** in donations and many smaller contributions contribute to the overall total.

## Potential for growth

**Monthly Donation Trends:** Donations were received consistently throughout the year, with notable peaks in specific months:

- **August 2024:** This month saw the largest influx of donations, totalling **£15,029.25**.
- **October 2024:** Another significant month, with donations reaching **£8,016.90**.
- **January 2025:** The year concluded with a strong showing of **£3,037.12**.

### Top Donors

1. **LMCT - LMCT Donation:** This single source contributed the most with **£15,000.00**. This indicates a substantial contribution from a specific grant.
2. **Benevity Charitable Giving - Donation raised by Raveen Bains through Microsoft:** This platform brought in **£8,190.00**, indicating a strong presence through corporate giving programs and workplace donations.
3. **Justgiving - Donation:** Through this popular fundraising platform, we raised **£3,930.10**

**We couldn't do this without you. Thank you for believing in us - for believing that care - when made accessible, can change lives**

### Financial summary

In 2025, Power to Live Foundation expanded its clinical and training services while maintaining financial resilience. Despite a lower client volume, our total income increased by 16% to £111,094, with therapy income rising 44% year-on-year.

We invested significantly in long-term infrastructure by building a customised therapist-client management system which should streamline staff administration and improve our client care, spending £7,580 on capital assets. To manage the expanding therapy team and counteract the low client numbers, we appointed an outreach and projects coordinator to increase client numbers.

Total expenditure rose to £110,602, reflecting scaling efforts, staff development, and expanded outreach. After all costs, the charity recorded a modest surplus of £492 and retained reserves of £44,227. While our cash balance fell slightly due to asset investments, we remain financially sound with no debts. Our investment in infrastructure positions us to deliver more therapy and training in 2025 and beyond.

**We invite donors to support our next leap: funding research into treatment outcomes and expanding subsidised therapy to more clients in need.**

# POWER TO LIVE FOUNDATION

## End-of-Year Financial Report Summary

For the Year Ended 31 January 2025

### Financial Highlights

Category	FY 2024/25 (£)	FY 2023/24 (£)	% Change
Total Income	111,094	95,806	+16%
Total Expenditure	110,602	72,020	+54%
Net Movement in Funds	492	22,240	-98%
Year-End Reserves	44,227	43,735	+1%
Cash at Bank	40,747	49,445	-18%

### KPI Performance

The KPI objectives for the year (as inferred from internal reviews) focused on:

- Revenue Growth Target: 10% increase year-on-year

Achieved: Total income grew by 16%.

- Charitable Activity Expansion: >15% increase in programmatic income

Achieved: Income from charitable activities rose from £64,118 to £76,449 (+19%).

- Cost Containment: Limit overhead growth to 20%

Not Met: Expenditure rose 54%, largely due to staffing, marketing, and IT investments.

Variance Implication:

Although revenue targets were met or exceeded, net surplus significantly declined. Cost containment must be improved.

For FY 2025/26, targets should focus on margin retention and more sustainable expenditure growth.

### Financial Trend Assessment

Are we on a financial improvement trend?

# **POWER TO LIVE FOUNDATION**

## **End-of-Year Financial Report Summary**

**For the Year Ended 31 January 2025**

Partially. Income is growing consistently (especially in charitable program income), but expenditure growth has sharply outpaced it. Surplus fell from £22,240 to £492. Cash reserves declined 18%, and cost pressures-especially from staff training, marketing, and digital upgrades-must be carefully managed.

### **Key Expense Pressures:**

- Staff and training: up 70% year-over-year
- Marketing and advertising: up 141%
- Technology: £6.3k added in website and software costs

### **Strategic Recommendations**

- Expense Planning: Refine budget forecasting to align program expansion with lean cost growth.
- Cash Flow Monitoring: Strengthen reserve retention as expenditure now exceeds income.
- KPI Realignment: Include operating margin and cost efficiency targets alongside revenue growth.
- Sustainability Check: Review ROI on marketing and training to assess long-term benefits.

Charity Registration No. 1181997

Company Registration No. CE016484 (England and Wales)

**POWER TO LIVE FOUNDATION**  
**TRUSTEES' REPORT AND EXAMINED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2025**

# POWER TO LIVE FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Tien Kuei George Panayiotou Olivia Gray Raveen Bains
<b>Charity number</b>	1181997
<b>Company number</b>	CE016484
<b>Registered address</b>	Westgate Chambers 8a Elm Park Road Pinner Middlesex HA5 3LA
<b>Independent examiner</b>	Morgan Berkeley Limited Westgate Chambers 8a Elm Park Road Pinner Middlesex HA5 3LA

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# POWER TO LIVE FOUNDATION

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# POWER TO LIVE FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 JANUARY 2025

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The trustees present their annual report and financial statements for the year ended 31 January 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

### Objectives and activities

The charity was set up for such purpose that are charitable according to the law of England and Wales for the benefit of the public, in particular but, not exclusively for the purposes of advancement of health for public benefit.

#### Public benefit statement

In setting the charity's objectives, the trustees have paid due regard to Public Benefit guidance published by the Charity Commission.

### Achievements and performance

Summary of policies adopted to achieve the main aim:

The charity received funding from income arising from donations for the year under review.

During the year the charity did not expend any resources for charitable purposes as it was still in its early stages of establishing itself.

### Financial review

#### Financial results

The detailed results are shown on page 4.

The present level of funding is adequate to support the continuation of the provision of the charity's objectives, and the trustees consider the financial position to be satisfactory.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### Structure, governance and management

#### Legal and administrative information

The charity was incorporated on 12th February 2019 as a Charitable Incorporated Organisation (CIO) and is governed by its constitution.

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

Tien Kuei

George Panayiotou

Olivia Gray

Raveen Bains

The Charity's Trustees are appointed in accordance with its constitution.

The Board has the power to appoint additional trustees as it considers fit to do so.

# POWER TO LIVE FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

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### Statement of trustees' responsibilities

The trustees, who are also the directors of Power To Live Foundation for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

.....  
**Tien Kuei**

Trustee

Dated: .....

# POWER TO LIVE FOUNDATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF POWER TO LIVE FOUNDATION

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I report to the trustees on my examination of the financial statements of Power To Live Foundation (the charity) for the year ended 31 January 2025.

#### **Responsibilities and basis of report**

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (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**

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

#### **Morgan Berkeley Limited**

Westgate Chambers  
8a Elm Park Road  
Pinner  
HA5 3LA  
Middlesex

Dated: .....

# POWER TO LIVE FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 JANUARY 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b><u>Income from:</u></b>			
Donations and legacies	3	27,256	29,004
Charitable activities	4	76,449	64,118
Other Charitable activities	5	7,389	2,684
<b>Total income</b>		111,094	95,806
<b><u>Expenditure on:</u></b>			
Raising funds	6	216	126
Charitable activities		84,969	53,339
Other expenses	9	25,417	18,555
<b>Total resources expended</b>		110,602	72,020
<b>Net movement in funds</b>		492	22,240
Fund balances at 1 February 2024		43,735	21,495
<b>Fund balances at 31 January 2025</b>		44,227	43,735

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# POWER TO LIVE FOUNDATION

## BALANCE SHEET

AS AT 31 JANUARY 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Intangible assets	11		6,290		-
Tangible assets	12		1,290		-
			<u>7,580</u>		<u>-</u>
<b>Current assets</b>					
Debtors	13	2,531		458	
Cash at bank and in hand		40,747		49,445	
		<u>43,278</u>		<u>49,903</u>	
<b>Creditors: amounts falling due within one year</b>	14	(6,631)		(6,168)	
Net current assets			36,647		43,735
<b>Total assets less current liabilities</b>			<u>44,227</u>		<u>43,735</u>
<b>Income funds</b>					
Unrestricted funds			44,227		43,735
			<u>44,227</u>		<u>43,735</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 January 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on .....

.....

Tien Kuei

**Trustee**

**Company registration number CE016484**

# POWER TO LIVE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 JANUARY 2025

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#### 1 Accounting policies

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's, the Companies Act 2006 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 charity is a Public Benefit Entity as defined by FRS 102.

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

##### 1.2 Going concern

There are no material uncertainties about the charity's ability to continue.

##### 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 as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

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

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

Legacies are recognised on receipt or otherwise if the charity 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.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.5 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

# POWER TO LIVE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JANUARY 2025

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#### 1 Accounting policies

(Continued)

Amortisation 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:

Website costs	25% per annum
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#### 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:

Computer software	25% per annum
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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 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.

#### 1.8 Financial instruments

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

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

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

##### **Basic financial assets**

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

##### **Basic financial liabilities**

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

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.



# POWER TO LIVE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

### 1 Accounting policies

(Continued)

#### *Derecognition of financial liabilities*

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

### 2 Critical accounting estimates and judgements

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

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

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Donations and gifts	27,256	29,004

### 4 Charitable activities

	2025	2024
	£	£
Income from therapy	44,075	30,667
Drive Forward Foundation	9,385	10,925
Income from training courses	22,989	22,526
	76,449	64,118

# POWER TO LIVE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

### 5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Non-charitable trading activities	7,087	2,625
Bank interest receivable	302	59
	<hr/>	<hr/>
Other trading activities	7,389	2,684
	<hr/>	<hr/>

### 6 Raising funds

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	216	126
	<hr/>	<hr/>
	216	126
	<hr/>	<hr/>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Employees

The average monthly number of employees during the year was:

2025	2024
Number	Number
3	2
<hr/>	<hr/>

The charity has 3 employees and 4 trustees during the year.

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

# POWER TO LIVE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

### 9 Other expenses

	Unrestricted funds	Unrestricted funds
	2025	2024
Staff training and related costs	9,617	5,647
Marketing and advertising	6,982	2,897
Insurance	318	193
Telephone	692	624
Accountancy fees	2,400	2,640
Rent	2,910	1,690
Bank charges	1,465	1,297
Computer and website costs	887	3,567
Legal and professional	57	
Depreciation	89	
	<u>25,417</u>	<u>18,555</u>

### 10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 11 Intangible fixed assets

	Website costs £
<b>Cost</b>	
At 1 February 2024	1,000
Additions - separately acquired	6,290
	<u>7,290</u>
At 31 January 2025	
<b>Amortisation and impairment</b>	
At 1 February 2024 and 31 January 2025	1,000
	<u>6,290</u>
<b>Carrying amount</b>	
At 31 January 2025	6,290
	<u>-</u>
At 31 January 2024	

# POWER TO LIVE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

### 12 Tangible fixed assets

	Computer software £
<b>Cost</b>	
At 1 February 2024	3,384
Additions	1,379
	<hr/>
At 31 January 2025	4,763
	<hr/>
<b>Depreciation and impairment</b>	
At 1 February 2024	3,384
Depreciation charged in the year	89
	<hr/>
At 31 January 2025	3,473
	<hr/>
<b>Carrying amount</b>	
At 31 January 2025	1,290
	<hr/> <hr/>

### 13 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	781	458
Other debtors	1,750	-
	<hr/>	<hr/>
	2,531	458
	<hr/> <hr/>	<hr/> <hr/>

### 14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	307	167
Trade creditors	743	2,342
Other creditors	121	59
Accruals and deferred income	5,460	3,600
	<hr/>	<hr/>
	6,631	6,168
	<hr/> <hr/>	<hr/> <hr/>

### 15 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).