

IBIJOKE CHILDREN FOUNDATION UK

**REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30TH JUNE 2025**

Charity Registration No. 1183131

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IBIJOKE CHILDREN FOUNDATION UK

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30TH JUNE 2025

The Trustees present their report and financial statements for the year ended 30th June 2025 for the Charitable Incorporated Organisation.

The financial statements have been prepared in accordance with the Charitable Incorporated Organisation's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) (effective 1st January 2019).

OBJECTIVES AND ACTIVITIES

The relief of poverty of children, young people and families in particular but not exclusively in Liverpool including by without limitation providing essentials items to individuals in need and the provision of a food bank, food pantry and welfare, education and employment advice and assistance to persons who, through lack of means, would otherwise be unable to obtain such services.

To relieve poverty or financial hardship among refugees, asylum seekers, migrant workers and their dependant living in Liverpool and the surrounding area by providing interpreting/ translating /advocacy/health/housing advice and education.

To advance education in particular but not exclusively in the subjects of English, maths and science through the provision of a homework club for children.

This has been achieved through sourcing/redistributing basic items such as food items, bedding, toiletries, small household goods, school uniforms, etc. Where there is a desperate need for these. We have been able to secure public donations to support the cost of purchasing items as well as support from local businesses, M&S who we collect from them donations of food items for redistribution 5 times per week. ALDI stores who we also collect from them donations of food items for redistribution 7 times per week. the LIDL 5 days per week, Sainsbury's every week, and we also collect donations from Taza Supermarket.

Through Neighbourly we've received 335,844 meals surplus donations, 4 tonnes product donations (non-food). And 525 tCO₂e - Co₂ saved. From the food received from ALDI, M&S, LIDL and Sainsbury's in this end of the year report.

Public Benefit

The Trustees acknowledged that the Charitable Incorporated Organisation complies with Section 4 of the Charities Act 2006 regarding providing a public benefit.

ACHIEVEMENTS AND PERFORMANCE

Over the past year, our charity has continued to make a significant impact in supporting low-income families and individuals across Liverpool and the surrounding areas. Through our emergency food bank, food pantry, clothing support, school uniforms, bedding, and small household goods, we have provided vital assistance to those most in need.

Most of our referrals have come through trusted partners such as social workers, schools, and children's centres, as well as through self-referrals, ensuring that our support reaches the most vulnerable in our community.

To further strengthen our operations, we acquired our own van, which enables us to collect donations directly from our partners. This has improved efficiency, increased the volume of goods we can distribute, and enhanced our ability to respond quickly to community needs.

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We expanded our services by introducing a food pantry, giving people greater choice and access to balanced food options and essential personal items. Our food pantry aims to sustain and serve all members of the community. One service user, a mother of four, expressed her gratitude for the support, explaining how it helped ease the pressure during the ongoing cost of living crisis.

We have witnessed a notable increase in demand for emergency food parcels and personal items compared with the same period in 2024. Some of those seeking help included people facing homelessness; while we provided immediate food support, we also referred them to Liverpool City Council and the Whitechapel Centre for accommodation assistance.

As part of our mission, we remain committed to promoting equal opportunities, valuing cultural diversity, encouraging community engagement, and reducing disadvantage and exclusion.

To date, we have supported over 8,000 people locally, delivering essential aid through our food bank, pantry, clothing, uniforms and household items. In addition, we provide volunteering opportunities for refugees and unemployed people, enabling them to gain practical work experience, build confidence, strengthen teamwork, and improve their overall wellbeing.

Through these combined efforts, we continue to have a positive and lasting impact on the living conditions of families and individuals in our community. It is in our power to protect and support one another. We witnessed this spirit of solidarity during the COVID-19 crisis, and we must continue to show the same strength and compassion throughout the ongoing cost of living crisis.

Citizen Advice Liverpool Awarded our charity £29,775.00, from the Household Support Fund, to support those experiencing food insecurity during this year's end 2025.

Liverpool City Council Awarded our charity £500.00 for the Winter Fuel Grant during this year's end 2025.

National Lottery Community Fund Awarded our organisation £19,900 for our cookery project in October 2024.

Funded by UK Government / National Lottery Community Fund, Funded our organisation £32,909.00 on 17th January 2024 and in February 2024 we awarded £6,999.00 retrospective cost, and the total grant received from the National Lottery Community Fund is £42,179.00 pounds. £6,999.00 was put into our reserves as it was mentioned in the offer letter.

Steve Morgan Foundation Funded our organisation £10,000.00 pounds in February 2024 for part time salary.

West Derby Waste Lands Charity awarded our organisation £2,000.00 to support our food bank due to the cost-of-living crisis in July 2024.

Sainsbury's East Prescot Road, supports us with their food surplus every week through Neighbourly, and also, we received food surplus donations from Asda Smithdown every week through the Fairshare.

Citizen Advice Liverpool awarded our charity £18,100.00, from the Household Support Fund, to support households experiencing food insecurity during the cost-of-living crisis, in October 2023.

Merseyside Police supported our organisation with £500.00 to celebrate Black History Month in October 2023.

Merseyside Police supported our organisation with £200.00 Asda food vouchers in April 2024.

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In October 2023 Lidl Community Fund awarded our organisation a £500.00 grant to purchase additional food items through neighbourly, to meet the increased demand of services.

FINANCIAL REVIEW

Total income for the year was £127,100 (2024: £102,169), of which £94,679 (2024: £76,143) related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £104,804 (2024: £92,388), leaving a surplus for the year of £22,296 (2024: surplus £9,781).

At 30th June 2025 the Charitable Incorporated Organisation's reserves stood at £37,108 (2024: £14,812), of which £15,172 (2024: £2,575) represented restricted funds.

Risk Management

The main risks to which the Charitable Incorporated Organisation is exposed as identified by the Trustees have been considered and systems have been established to mitigate those risks.

Reserves Policy

It is the policy of the Charitable Incorporated Organisation to maintain unrestricted funds, which are free reserves of one month running costs should no further funding be received.

As at the end of the financial year the unrestricted funds were £21,936. The Charitable Incorporated Organisation requires £5,681 for three month running costs and £1,024 redundancy provision (Total £6,705).

The trustees plan to use the balance of the unrestricted reserves to continue to provide support to those in need in our local community.

PLANS FOR THE FUTURE

Looking ahead, our priority is to secure a larger premises that will allow us to deliver all of our services under one roof. This will create a more accessible and welcoming space for the community while improving the efficiency and reach of our support.

In addition, we aim to employ three permanent staff members to strengthen the charity's operations. Since 2018, our charity has been run almost entirely by volunteers, whose dedication has been invaluable. However, with our continued growth and the increasing demand for our services, we recognise that relying solely on volunteers is no longer sustainable.

Having permanent staff will provide the stability, structure, and professional capacity needed to run the charity more effectively, support our volunteers, and ensure we can expand our impact in the years ahead.

We currently have £21,936 in unrestricted reserves and are committed to building on this through fundraising activities and participation in community events. Strengthening our reserves will provide greater financial security and ensure we can continue to deliver vital support to those in need within our local community. By developing a more sustainable funding base, we will be better equipped to respond to increasing demand, expand our services, and safeguard the long-term future of the organisation.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30TH JUNE 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Ibijoje Children Foundation UK is a registered Charitable Incorporated Organisation (CIO), number 1183131 formed on 26th April 2019, under the terms of their constitution dated 10th October 2018.

There must be at least three trustees if the number falls below this minimum, the remaining trustees may act only to call a meeting of the trustees or appoint a new trustee. The maximum number of the trustees is six.

Apart from the first appointed trustees, every trustee must be appointed for a term of three years by resolution passed at the properly convened meeting of the board of trustees.

All new trustees will receive a current version of the constitution and a copy of the latest Charitable Incorporated Organisation trustees' annual report and statement of accounts.

REFERENCE AND ADMINISTRATIVE DETAILS

Name	Ibijoje Children Foundation UK
Charity number	1183131
Address & Office	62 Prescott Road Fairfield Liverpool, L7 0JA
Trustees	The members of the Board of Trustees are as follows: J Aduroja J Ferguson J Haruna V Sefton
Independent Examiner	Mrs Ying Huang ACCA c/o LCVS 151 Dale Street, Liverpool, L2 2AH
Bankers	Barclays Bank UK Plc Liverpool City Business 2 Leicester LE 87 2BB

Signed on behalf of the Trustees

.....
J Ferguson, Trustee

.....
Date

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF IBIJOKE CHILDREN FOUNDATION UK

I report on the accounts of the Charitable Incorporated Organisation for the year ended 30th June 2025 which are set out on pages 7 to 19.

Respective responsibilities of trustees and examiner

The Charitable Incorporated Organisation's Trustees are responsible for the preparation of the accounts. The Charitable Incorporated Organisation's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charitable Incorporated Organisation 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 the 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 130 of the Charities Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

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.

Name: **Mrs Ying Huang**



Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS 151 Dale Street, L2 2AH**

Dated:11/02/2026.....

IBIJOKE CHILDREN FOUNDATION UK
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH JUNE 2025

	Notes	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
Income and Endowments from		£	£	£	£
Donations	2a	1,079	-	1,079	2,030
Charitable activities	2b	30,774	94,679	125,453	98,574
Other trading activities	2d	305	-	305	1,536
Investments	2c	263	-	263	29
Total income		32,421	94,679	127,100	102,169
Expenditure on					
Charitable activities		22,722	82,082	104,804	92,388
Total expenditure	3	22,722	82,082	104,804	92,388
Net income/(expenditure), net movement in funds		9,699	12,597	22,296	9,781
Total funds brought forward	8-10	12,237	2,575	14,812	5,031
Total funds carried forward	8-10	21,936	15,172	37,108	14,812

The notes on pages 9 to 19 form part of these accounts.

All the above amounts relate to continuing activities of the Charitable Incorporated Organisation.

IBIJOKE CHILDREN FOUNDATION UK
BALANCE SHEET AS AT 30TH JUNE 2025

	Notes	30 th June 2025		30 th June 2024	
		£	£	£	
Fixed assets					
Tangible fixed assets	4		12,057		18,053
Current assets					
Debtors	5	1,659		1,846	
Cash at bank and in hand		38,498		15,136	
		-----		-----	
		40,157		16,982	
Current liabilities					
Creditors: amounts falling due within one year	6	(6,722)		(7,551)	
		-----		-----	
Net current assets			33,435		9,431
			-----		-----
Total assets less current liabilities			45,492		27,484
Creditors: amounts falling due after more than one year	7		(8,384)		(12,672)
			-----		-----
Net Assets			37,108		14,812
			=====		=====
Funds:					
Unrestricted funds	8, 9		21,936		12,237
Restricted funds	8,10		15,172		2,575
			-----		-----
			37,108		14,812
			=====		=====

Approved by Trustees on 5TH FEBRUARY '26

..... J Ferguson
J Ferguson, Trustee

..... 5TH FEBRUARY '26
Date

1. Accounting Policies

Basis of Accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1st January 2019 and Charities Act 2011.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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

The Charitable Incorporated Organisation 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.

Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charitable Incorporated Organisation has adequate reserves to continue in operational existence for the foreseeable future. The Trustees have therefore adopted the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are free reserves available for the Trustees to apply in accordance with the organisation's objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure.

Income recognition

All income is recognised once the Charitable Incorporated Organisation has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from other trading activities relates to sales of donated clothes when the amount is certain.

IBIJOKE CHILDREN FOUNDATION UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2025

Fixed Assets

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Computer Equipment	20% per annum reducing balance basis
Fixtures & Fittings	20% per annum reducing balance basis
Leasehold Improvements	over the term of the lease on straight line basis
Right of use asset	over the term of the lease on straight line basis

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charitable Incorporated Organisation to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the Charitable Incorporated Organisation comprising of direct charitable expenditure to meet the objectives of the Charitable Incorporated Organisation. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the Charitable Incorporated Organisation.

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.

Financial instruments

The Charitable Incorporated Organisation 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 Charitable Incorporated Organisation's balance sheet when the Charitable Incorporated Organisation 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.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2025

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 receipts 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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charitable Incorporated Organisation's contractual obligations expire or are discharged or cancelled.

Critical accounting estimates and judgements

In the application of the Charitable Incorporated Organisation'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 on-going basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised where the revision affects only that year, or in the year of the revision and future year where the revision affects both current and future years.

All expenditure is accounted for on an accrual basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Cost of charitable activities relates to the operation of the Charitable Incorporated Organisation comprising of direct charitable expenditure to meet the objectives of the Charitable Incorporated Organisation. Support and governance costs relate to the management and operation of the organisation and compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the Charitable Incorporated Organisation.

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The Charitable Incorporated Organisation benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions. The Charitable Incorporated Organisation is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2025

2. Income and endowments from:

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
a. Donations and legacies				
Donations	1,079	-	1,079	2,030
	=====	=====	=====	=====

Income from donations and legacies for year end 2024 related wholly to unrestricted funds

b. Charitable activities	£	£	£	£
Citizen Advice Liverpool Household Support Fund 5	-	41,774	41,774	19,834
Citizen Advice Liverpool Household Support Fund 6	-	29,775	29,775	-
Lidl Community Fund	-	500	500	1,280
Lidl Toy Bank 2024	-	230	230	-
Liverpool City Council- Winter Fuel Grant	-	500	500	-
National Lottery Community Fund	-	19,900	19,900	42,179
Neighbourly Community Fund	-	-	-	-
Pantry income	30,774	-	30,774	22,431
Picton and Kensington Family Hub	-	-	-	350
Police Crime Commissioner	-	-	-	500
School for Social Entrepreneurs	-	-	-	2,000
Steve Morgan Foundation	-	-	-	10,000
West Derby Waste Lands	-	2,000	2,000	-
	-----	-----	-----	-----
	30,774	94,679	125,453	98,574
	=====	=====	=====	=====

Income from charitable activities for year end 2024 comprised £22,431 for unrestricted funds and £76,143 related to restricted funds.

c. Other trading activities	£	£	£	£
Sales	180	-	180	1,536
Management Meeting	125	-	125	-
	-----	-----	-----	-----
	305	-	305	1,536
	=====	=====	=====	=====

Income from Other trading activities for year end 2024 relates wholly to unrestricted funds.

d. Investments	£	£	£	£
Bank interest	263	-	263	29
	=====	=====	=====	=====

Income from investments for year end 2024 related wholly to unrestricted funds.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2025

3. Expenditure on charitable activities

	Direct charitable Expenditure £	Support & Governance Costs £	Total 2025 £	Total 2024 £
The relief of poverty among children, young people and their families in Liverpool	66,183	38,621	104,804	92,388
	=====	=====	=====	=====

a. analysed as follows:

	2025 £	2024 £
<i>Direct Charitable Expenditure:</i>		
Volunteer expenses	700	2,000
Food	60,283	45,479
Sessional fees	1,150	-
Equipment	-	265
Room hire	4,050	3,044
	-----	-----
	66,183	50,788
	-----	-----

	£	£
<i>Support and governance costs:</i>		
Staff salary costs	10,925	15,771
Pension	141	327
Rent	6,000	6,000
Office cost	2,412	1,603
Building running costs	4,677	6,039
Insurance	2,787	744
Website	-	161
Equipment hire	-	48
Motor expenses	2,226	2,034
Band and credit card charges	489	740
Consultancy	347	-
Payroll fees	665	362
Accountancy	1,356	1,135
Depreciation right of use	5,992	5,992
Depreciation	604	644
	-----	-----
	38,621	41,600
	-----	-----

Total expenditure on charitable activities	104,804	92,388
	=====	=====

£82,082 (2024: £77,686) of the above expenditure is restricted expenditure.

IBIJOKE CHILDREN FOUNDATION UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2025

b. Staff Costs

There was one employee during the year ended up to 30th June 2025 (2024: 1).

	2025	2024
	£	£
b. Analysis of staff costs		
Gross salary	10,925	14,554
Employers' national insurance	-	1,217
Pension costs	141	327
	-----	-----
	11,066	16,098
	=====	=====

J Aduroja a Trustee from 29th January 2024 was paid as an employee of £10,925 (2024 £14,554) and are included in the above number of employees.

No out-of-pocket expenses were reimbursed to Trustees during the year.

4. Tangible fixed assets

	Computer Equipment	Fixtures & Fittings	Leasehold Improvements	Right of Use Asset	Total
Cost	£	£	£	£	£
As at 1 st July 2024	2,507	3,843	26,000	29,960	62,310
Additions during the year	600	-	-	-	600
	-----	-----	-----	-----	-----
Balance as at 30th June 2025	3,107	3,843	26,000	29,960	62,910
	=====	=====	=====	=====	=====
Accumulated Depreciation					
As at 1 st July 2024	1,704	2,072	26,000	14,481	44,257
Charge for the year	250	354	-	5,992	6,596
	-----	-----	-----	-----	-----
Balance as at 30th June 2025	1,954	2,426	26,000	20,473	50,853
	=====	=====	=====	=====	=====
Net Book Value at 30th June 2025	1,153	1,417	-	9,487	12,057
	=====	=====	=====	=====	=====
Net Book Value at 30 th June 2024	803	1,771	-	15,479	18,053
	=====	=====	=====	=====	=====

5. Debtors

	2025	2024
	£	£
Prepayments	659	846
Other debtors	1,000	1,000
	-----	-----
	1,659	1,846
	=====	=====

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2025

6. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	1,523	1,305
Net salary	882	1,195
Pension	28	764
Other creditors	4,289	4,287
	-----	-----
	6,722	7,551
	=====	=====

7. Creditors: amounts falling due within one year

	2025	2024
	£	£
Due between 1 to 2 years	1,786	4,287
Due between 2 - 5 years	6,598	8,385
	-----	-----
	8,384	12,672
	=====	=====

8. Analysis of net assets between funds

2025	Tangible Fixed Assets	Net Assets	Creditors due more than one year	Total
	£	£	£	
Unrestricted Funds				
General Fund	9,487	20,833	(8,384)	21,936
	-----	-----	-----	-----
Restricted Funds				
Citizen Advice Liverpool Household Support Fund 6	511	472	-	983
Duchy of Lancaster Benevolent Fund	77	-	-	77
LCR Cares- Covid-19 Community Support Fund	211	-	-	211
Lidl Toy Bank 2024		230	-	230
National Lottery – Awards for All	638	-	-	638
National Lottery Community Fund	-	11,900	-	11,900
National Lottery Community Fund Covid-19 Support	682	-	-	682
National Lottery Community Fund Power to Change	229	-	-	229
P H Holt Foundation	222	-	-	222
	-----	-----	-----	-----
	2,570	12,602	-	15,172
	-----	-----	-----	-----
Totals	12,057	33,435	(8,384)	37,108
	=====	=====	=====	=====

IBIJOKE CHILDREN FOUNDATION UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2025

2024	Tangible Fixed Assets	Net Assets	Creditors due more than one year	Total
Unrestricted Funds	£	£	£	
General Fund	15,478	9,431	(12,672)	12,237
	-----	-----	-----	-----
Restricted Funds				
Duchy of Lancaster Benevolent Fund	96	-	(-)	96
LCR Cares- Covid-19 Community Support Fund	264	-	(-)	264
National Lottery – Awards for All	798	-	(-)	798
National Lottery Community Fund Covid-19 Support	853	-	(-)	853
National Lottery Community Fund Power to Change	287	-	(-)	287
P H Holt Foundation	277	-	(-)	277
	-----	-----	-----	-----
	2,575	-	(-)	2,575
	-----	-----	-----	-----
Totals	18,053	9,431	(12,672)	14,812
	=====	=====	=====	=====

9. Unrestricted Funds

2025	Reserves at beginning of year	Movements in the year		Reserves at end of year
	£	Income	Expenditure	£
General Fund	12,237	32,421	(22,722)	21,936
	=====	=====	=====	=====

2024	Reserves at beginning of year	Movements in the year		Reserves at end of year
	£	Income	Expenditure	£
General Fund	240	26,026	(14,029)	12,237
	=====	=====	=====	=====

General Fund is used to finance the Charitable Incorporated Organisation general activities and core costs as outlined in the Trustees' Report.

IBIJOKE CHILDREN FOUNDATION UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2025

10. Restricted Funds

2025	Reserves at beginning of year £	Movements in the Year		Reserves at end of year £
		Income £	Expenditure £	
Citizen Advice Liverpool Household Support Fund 5	-	41,774	(41,774)	-
Citizen Advice Liverpool Household Support Fund 6	-	29,775	(28,792)	983
Duchy of Lancaster Benevolent Fund	96	-	(19)	77
LCR Cares- Covid-19 Community Support Fund	264	-	(53)	211
Lidl Community Fund	-	500	(500)	-
Lidl Toy Bank 2024	-	230	-	230
Liverpool City Council- Winter Fuel Grant	-	500	(500)	-
National Lottery – Awards for All	798	-	(160)	638
National Lottery Community Fund	-	19,900	(8,000)	11,900
National Lottery Community Fund Covid-19 Support	853	-	(171)	682
National Lottery Community Fund Power to Change	287	-	(58)	229
P H Holt Foundation	277	-	(55)	222
West Derby Waste Lands Charity	-	2,000	(2,000)	-
	2,575	94,679	(82,082)	15,172

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2025

2024	Reserves at beginning of year £	Movements in the Year		Reserves at end of year £
		Income £	Expenditure £	
Citizen Advice Liverpool Household Support Fund	-	19,834	(19,834)	-
Duchy of Lancaster Benevolent Fund	120	-	(24)	96
Julia and Hans Rausing Trust	811	-	(811)	-
LCR Cares- Covid-19 Community Support Fund	330	-	(66)	264
LCVS	673	-	(673)	-
Lidl Community Fund	-	1,280	(1,280)	-
National Lottery – Awards for All	997	-	(199)	798
National Lottery Community Fund Cost of Living	-	42,179	(42,179)	-
National Lottery Community Fund Covid-19 Support	1,066	-	(213)	853
National Lottery Community Fund Power to Change	398	-	(111)	287
P H Holt Foundation	396	-	(119)	277
Picton and Kensington Family Hub	-	350	(350)	-
Police Crime Commissioner	-	500	(500)	-
School for Social Entrepreneurs	-	2,000	(2,000)	-
Steve Morgan Foundation	-	10,000	(10,000)	-
	4,791	76,143	(78,354)	2,575
	=====	=====	=====	=====

These are monies given to the Charitable Incorporated Organisation to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

Citizen Advice Liverpool Household Support Fund 5– Contribution towards the support households experiencing food insecurity during the cost-of-living crisis.

Citizen Advice Liverpool Household Support Fund 6- Contribution towards the support households experiencing food insecurity during the cost-of-living crisis.

Duchy of Lancaster Benevolent Fund – Contribution towards food and clothing

Julia and Hans Rausing Trust – Contribution towards volunteer costs, rent, utilities & food purchase

LCR Cares- Covid-19 Community Support Fund – Contribution towards core cost and find a larger premises

LCVS – Contribution towards core costs

Liverpool City Council – Winter fuel grant- Contribution towards winter fuel costs

Lidl Community Fund – Contribution towards the purchase of additional food items to meet the increased demand of services.

Lidl Community Fund- To purchase additional food items

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2025

Lidl Toy Bank 2024- Contributions towards Christmas toys

National Lottery – Awards for All – Contribution towards ‘Anti-poverty’ project

National Lottery Community Fund- Contribution towards to support people in poverty and help the community thrive

National Lottery Community Fund Covid-19 Support – Contribution towards the delivery of food and household items during the Covid-19 pandemic

National Lottery Community Fund Cost of Living – contribution toward the Cost-of-Living project

National Lottery Community Fund Power to Change – Contribution towards foodbank and refurbishment of new premise.

P H Holt Foundation – Contribution towards to support people in poverty across Merseyside

Picton and Kensington Family Hub – Contribution towards the purchase of general resources for your homework club

Police Crime Commissioner – Contribution towards to celebrate Black History Month.

School for social entrepreneurs – Contribution towards the purchase of food items, travel & subsistence

Steve Morgan Foundation – Contribution towards staff salary costs

West Derby Waste Lands Charity- To support the food bank

11. Financial Commitments

Financial commitments under non-cancellable operating leases:

The charity pays rent in respect of a property lease at 62 Prescott Road. The lease expired in August 2023, and the charity has since experienced difficulties in securing a new lease agreement with the landlord.

12. Related Parties

There were no material related party transactions during this year end which require disclosure besides note 3b.

J Aduroja a Trustee from 29th January 2024 was paid as an employee of £10,925 (2024 £14,554).

13. Limited liability of members

In the event of winding up, the members of the Charitable Incorporated Organisation have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

14. Post balance sheet event

Post year end, December 2025, the charity completed the purchase of a property at a cost of £125,000, funded by a mortgage with a deposit of £35,000. This transaction did not affect the financial position of the charity at 30th June 2025 but will be reflected in the financial statements for the year ending 30th June 2026.