

Charity registration number 1184242

**STRONGMEN CHARITABLE INCORPORATED ORGANISATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# **STRONGMEN CHARITABLE INCORPORATED ORGANISATION**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Mr S J Crowther Mr M Franchi Mr M McDonald Mr S G J Duff Mr M Pugh
<b>Charity number</b>	1184242
<b>Independent examiner</b>	Carpenter Box Amelia House Crescent Road Worthing West Sussex BN11 1RL
<b>Bankers</b>	Lloyds Bank plc 25 Gresham Street London EC2V 7HN
<b>Solicitors</b>	Rix & Kay Solicitors LLP 7 The Drive Brighton & Hove BN3 3JS

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# **STRONGMEN CHARITABLE INCORPORATED ORGANISATION**

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# **STRONGMEN CHARITABLE INCORPORATED ORGANISATION**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their annual report and financial statements for the year ended 31 March 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 CIO's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

Our aim is to support men following bereavement. Grief can cause severe emotional and physical health conditions which are often overlooked and even ignored, especially in men. The charity offers various services including the Weekender where we host beneficiaries in remote locations such as Snowdonia, with the backdrop of camping, climbing mountains, activities (such as zip wiring, canyoning, mountain karting) whilst providing safe, secure environments for natural conversations to take place. Man2Man and Man2Man Extra Time are our one-to-one based support services delivered by volunteers or trained counsellors. Aftercare support is delivered for all our services including online meet-ups, Weekender Reunions or outdoor training courses and our annual Academy events, focusing on wellbeing.

#### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the CIO should undertake.

#### **Achievements and performance**

We have had our best year to date, driven by the focus of celebrating 5 years as a registered charity. We managed to increase our income by 53% with spending also increasing significantly, by 43%. Having moved into our office last year, our focus has been locally as well as nationally, allowing us to forge new partnerships locally, hosting events from HQ as well as out and about. The need for our services continues to increase significantly year on year, with the largest increase being for our 1:1 services; Man2Man and Man2Man Extra Time.

We have adapted the Weekenders to help continuation of support through specialist training courses, such as NNAS, as well as some overseas adventures such as Kilimanjaro. In addition to these established services, we have continued our annual Academy events where existing beneficiaries are retained through our aftercare support services.

We remain in a strong financial position and look towards appointing additional staff members through 2025 to help us spread the burden from existing staff, particularly our CEO. We have seen significant increases in our trained volunteers, which now number 37, helping us cover more diverse forms of loss in much greater numbers. It also allows Man2Man and Extra Time the opportunity to dovetail into each other, which has been very successful.

We have seen great success for our corporate fundraising initiative, Centurion Club, which was introduced to help relinquish the burden of trusts and grants and focus on the private sectors, through regular giving and sponsorship. This is something we are actively promoting throughout our networks and beyond.

As the charity has grown we have had to develop and increase our volunteer network, without whom we simply could not offer the support that we do. Our Man2Man volunteers are integral to the charity, and we recognise this with regular monthly supervision, CPD and training to help them develop and grow, not only as peer support volunteers, but also as people.

#### **Financial review**

Whilst we have seen significant increases in income, we have also seen similar increases in expenditure. We recognise how challenging the sector is at the moment, and work continues to diversify our income stream to help meet this need. Whilst we do not anticipate next year to be as successful in terms of income, we continue to operate with good reserves, furthermore, the relationships that have been formed allow us to increase awareness which generally brings revenue through fundraising, talks, merchandise sales and the like. Since the year-end we have also introduced our new campaign, Dead Dads Club, in June 2025 which is designed to help us reach new audiences in terms of age, demographic and culture. This, we believe, will help drive the charity forward over the coming years.

# STRONGMEN CHARITABLE INCORPORATED ORGANISATION

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### *Reserves policy*

As mentioned above we still hold strong reserves, however, our base costs have increased significantly with the cost-of-living increase, the scaling of support, supporting our staff and volunteers, as well as the office and other overheads. With this factored in we have seen our reserves reduce from previous years, however we are expecting to maintain around 6-9 months subject to timing, so between £150,000 and £215,000. At 31 March 2025 reserves held totalled £212,798 (2024 - £172,581) of which £202,529 was unrestricted (2024 - £167,791) and £10,269 was restricted (2024 - £4,790).

### **Plans for future periods**

StrongMen has gone from strength to strength over the last 2-3 years, this has seen us invest in our staff, volunteers, services and beneficiaries. We have now embarked on major awareness campaigns, with last year's 'Climb Your Mountain' culminating in our ascent on Kilimanjaro. 2025 will see us lead a group of bereaved men to Toubkal in Morocco to continue to drive this forward. Dead Dads Club is very much at the forefront of our social media drive, and we appreciate how important this will be to the younger and more diverse communities.

Centurion Club continues to provide great opportunities for funding and awareness, enabling us to reach the private sector to help engage them across our platforms.

### **Structure, governance and management**

The CIO is a Charitable Incorporated Organisation, and is governed by a constitution for Charitable Incorporated Organisations dated 3 July 2019, when it was registered at the Charity Commission. The registered charity number is 1184242.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr S J Crowther

Mr M Franchi

Mr M McDonald

Mr S G J Duff

Mr M Pugh

### *Recruitment and appointment of trustees*

The Board of Trustees are responsible for appointing new trustees. New trustees are recruited based on their experience and expertise.

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



Mr S J Crowther  
Trustee



Mr M Pugh  
Trustee

Date: 26/09/2025

# STRONGMEN CHARITABLE INCORPORATED ORGANISATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF STRONGMEN CHARITABLE INCORPORATED ORGANISATION

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I report to the trustees on my examination of the financial statements of Strongmen Charitable Incorporated Organisation (the CIO) for the year ended 31 March 2025.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the CIO as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Robin Evans BA FCA CTA DChA

Carpenter Box  
Amelia House  
Crescent Road  
Worthing  
West Sussex  
BN11 1RL

Dated: 08/10/2025

# STRONGMEN CHARITABLE INCORPORATED ORGANISATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	3	138,112	36,000	174,112	107,650	56,420	164,070
Charitable activities	4	44,814	18,189	63,003	4,711	4,993	9,704
Other trading activities	5	91,320	-	91,320	41,446	-	41,446
Investments	6	1,180	-	1,180	791	-	791
<b>Total income</b>		<b>275,426</b>	<b>54,189</b>	<b>329,615</b>	<b>154,598</b>	<b>61,413</b>	<b>216,011</b>
<b>Expenditure on:</b>							
Raising funds	7	55,409	-	55,409	50,080	2,476	52,556
Charitable activities	8	185,279	48,710	233,989	93,668	55,947	149,615
<b>Total expenditure</b>		<b>240,688</b>	<b>48,710</b>	<b>289,398</b>	<b>143,748</b>	<b>58,423</b>	<b>202,171</b>
<b>Net income and movement in funds</b>		<b>34,738</b>	<b>5,479</b>	<b>40,217</b>	<b>10,850</b>	<b>2,990</b>	<b>13,840</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		167,791	4,790	172,581	156,941	1,800	158,741
<b>Fund balances at 31 March 2025</b>		<b>202,529</b>	<b>10,269</b>	<b>212,798</b>	<b>167,791</b>	<b>4,790</b>	<b>172,581</b>

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

# STRONGMEN CHARITABLE INCORPORATED ORGANISATION

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	13		5,972		7,941
Investments	14		3		3
			<u>5,975</u>		<u>7,944</u>
<b>Current assets</b>					
Debtors	16	25,460		7,460	
Cash at bank and in hand		200,651		178,783	
		<u>226,111</u>		<u>186,243</u>	
<b>Creditors: amounts falling due within one year</b>	17	19,288		21,606	
		<u>19,288</u>		<u>21,606</u>	
Net current assets			206,823		164,637
<b>Total assets less current liabilities</b>			<u>212,798</u>		<u>172,581</u>
<b>The funds of the CIO</b>					
Restricted income funds	19		10,269		4,790
Unrestricted funds			202,529		167,791
			<u>212,798</u>		<u>172,581</u>

The financial statements were approved by the trustees on 26/09/2025



Mr S J Crowther  
Trustee



Mr M Pugh  
Trustee



# **STRONGMEN CHARITABLE INCORPORATED ORGANISATION**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

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### **1 Accounting policies**

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the CIO's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The CIO is a Public Benefit Entity as defined by FRS 102.

The CIO has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The CIO has taken advantage of the exemption under section 139 of the Charities Act 2011 not to prepare consolidated accounts. The financial statements present information about the CIO as an individual entity and not about its group.

For the year ended 31 March 2024, the CIO prepared its accounts on a receipts and payments basis, as permitted under the Charities SORP (FRS 102) where gross income is below £250,000. Gross income exceeded £250,000 in the year ended 31 March 2025, therefore the accounts have been prepared on an accruals basis, which has required the comparative figures to be restated to also be on an accruals basis.

The financial statements are prepared in sterling, which is the functional currency of the CIO. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### **1.4 Income**

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

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

# STRONGMEN CHARITABLE INCORPORATED ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

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.

##### 1.6 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:

Computers	5 year straight line basis
Motor vehicles	5 year straight line basis

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 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the CIO. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

##### 1.8 Impairment of fixed assets

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

##### 1.9 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.

##### 1.10 Financial instruments

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

Financial instruments are recognised in the CIO's balance sheet when the CIO 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.

# STRONGMEN CHARITABLE INCORPORATED ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### **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, 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.

#### **Derecognition of financial liabilities**

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

#### **1.11 Employee benefits**

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

#### **1.12 Retirement benefits**

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

### 2 Critical accounting estimates and judgements

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

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

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	128,112	-	128,112	107,650	1,000	108,650
Grants	10,000	36,000	46,000	-	55,420	55,420
	<u>138,112</u>	<u>36,000</u>	<u>174,112</u>	<u>107,650</u>	<u>56,420</u>	<u>164,070</u>

# STRONGMEN CHARITABLE INCORPORATED ORGANISATION

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

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from charitable activities</b>						
Talks and presentations	6,000	-	6,000	4,691	-	4,691
Centurion Club	36,694	18,189	54,883	-	4,993	4,993
Other income	2,120	-	2,120	20	-	20
	<u>44,814</u>	<u>18,189</u>	<u>63,003</u>	<u>4,711</u>	<u>4,993</u>	<u>9,704</u>

### 5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	81,686	37,246
Merchandise sales	9,634	4,200
	<u>91,320</u>	<u>41,446</u>

### 6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,180	791
	<u>1,180</u>	<u>791</u>

# STRONGMEN CHARITABLE INCORPORATED ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 7 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Fundraising and publicity</b>						
Staging fundraising events	44,629	-	44,629	40,926	-	40,926
Staff costs	8,875	-	8,875	3,750	-	3,750
	<u>53,504</u>	<u>-</u>	<u>53,504</u>	<u>44,676</u>	<u>-</u>	<u>44,676</u>
<b>Trading costs</b>						
Merchandise purchases	1,905	-	1,905	5,404	2,476	7,880
Total costs	<u>55,409</u>	<u>-</u>	<u>55,409</u>	<u>50,080</u>	<u>2,476</u>	<u>52,556</u>

### 8 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
<b>Direct costs</b>		
Staff costs	53,657	30,878
Direct costs	81,240	32,506
Travel	6,233	5,504
Motor expenses	13,743	18,168
	<u>154,873</u>	<u>87,056</u>
<b>Share of support and governance costs (see note 9)</b>		
Support	65,278	53,311
Governance	13,838	9,248
	<u>233,989</u>	<u>149,615</u>
<b>Analysis by fund</b>		
Unrestricted funds	185,279	93,668
Restricted funds	48,710	55,947
	<u>233,989</u>	<u>149,615</u>

# STRONGMEN CHARITABLE INCORPORATED ORGANISATION

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

### 9 Support costs allocated to activities

	2025 £	2024 £
Depreciation	1,969	1,129
Staff costs	20,275	16,210
Training	-	1,150
Printing and postage	576	387
Computer supplies	1,249	2,379
Advertising and website	10,723	12,324
Insurance	3,096	3,468
Telephone and internet	1,407	2,348
Professional services	3,236	2,875
General and office expenses	4,712	6,018
Office leasehold costs	18,035	5,023
Governance costs	13,838	9,248
	<u>79,116</u>	<u>62,559</u>
<b>Analysed between:</b>		
Charitable activities	<u>79,116</u>	<u>62,559</u>

Included within governance costs are fees paid to the Independent Examiner for the preparation and independent examination of the financial statements of £4,356 (2024 - £2,940).

### 10 Trustees

During the year £1,394 (2024 - £761) was reimbursed to two (2024 - one) trustees for travel and fundraising expenses incurred. No donations were received from any of the trustees in the current or comparative year, however £1,850 (2024 - £Nil) fundraising income was received from a business of which one of the trustees is a director.

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

### 11 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
<u>5</u>	<u>4</u>

# STRONGMEN CHARITABLE INCORPORATED ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 11 Employees

(Continued)

Employment costs	2025 £	2024 £
Wages and salaries	89,497	56,626
Social security costs	1,781	-
Other pension costs	1,011	520
	<u>92,289</u>	<u>57,146</u>

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

#### Remuneration of key management personnel

The aggregate remuneration of key management personnel during the year amounted to £47,408 (2024 - £31,539).

### 12 Taxation

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

### 13 Tangible fixed assets

	Computers £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2024	1,447	8,400	9,847
At 31 March 2025	<u>1,447</u>	<u>8,400</u>	<u>9,847</u>
<b>Depreciation and impairment</b>			
At 1 April 2024	1,066	840	1,906
Depreciation charged in the year	289	1,680	1,969
At 31 March 2025	<u>1,355</u>	<u>2,520</u>	<u>3,875</u>
<b>Carrying amount</b>			
At 31 March 2025	<u>92</u>	<u>5,880</u>	<u>5,972</u>
At 31 March 2024	<u>381</u>	<u>7,560</u>	<u>7,941</u>

# STRONGMEN CHARITABLE INCORPORATED ORGANISATION

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

### 14 Fixed asset investments

			Other investments
<b>Cost or valuation</b>			
At 1 April 2024 & 31 March 2025			3
<b>Carrying amount</b>			
At 31 March 2025			3
At 31 March 2024			3
		<b>2025</b>	<b>2024</b>
Other investments comprise:	<b>Notes</b>	<b>£</b>	<b>£</b>
Investments in subsidiaries	<b>15</b>	3	3

### 15 Subsidiaries

Details of the CIO's subsidiaries at 31 March 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Strongmen UK Limited	Unit E, Arundel Court, Park Bottom, Arundel, BN18 0AA	Dormant	Ordinary	100.00	

### 16 Debtors

	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
Trade debtors	11,450	2,450
Other debtors	5,010	5,010
Prepayments and accrued income	9,000	-
	<u>25,460</u>	<u>7,460</u>

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	3,623	7,635
Accruals and deferred income	15,665	13,971
	<u>19,288</u>	<u>21,606</u>



# STRONGMEN CHARITABLE INCORPORATED ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 18 Retirement benefit schemes

##### Defined contribution schemes

The CIO operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the CIO in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £1,011 (2024 - £520).

#### 19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
M2M	3,042	-	(3,042)	-
Climb Your Mountain	1,748	18,189	(19,937)	-
M2M - Extra Time	-	36,000	(25,731)	10,269
	<u>4,790</u>	<u>54,189</u>	<u>(48,710)</u>	<u>10,269</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Weekender	800	29,000	(29,800)	-
M2M	-	27,420	(24,378)	3,042
Academy	1,000	-	(1,000)	-
Climb Your Mountain	-	4,993	(3,245)	1,748
	<u>1,800</u>	<u>61,413</u>	<u>(58,423)</u>	<u>4,790</u>

#### 20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	<u>167,791</u>	<u>275,426</u>	<u>(240,688)</u>	<u>202,529</u>

# STRONGMEN CHARITABLE INCORPORATED ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 20 Unrestricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	156,941	154,598	(143,748)	167,791

### 21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>Fund balances at 31 March 2025 are represented by:</b>			
Tangible assets	5,972	-	5,972
Investments	3	-	3
Current assets/(liabilities)	196,554	10,269	206,823
	202,529	10,269	212,798

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Fund balances at 31 March 2024 are represented by:</b>			
Tangible assets	7,941	-	7,941
Investments	3	-	3
Current assets/(liabilities)	159,847	4,790	164,637
	167,791	4,790	172,581

### 22 Operating lease commitments

#### Lessee

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

	2025 £	2024 £
Within one year	17,716	10,020
Between two and five years	22,653	19,205
	40,369	29,225