

**Charity registration number 1184323 (England and Wales)**

**Company registration number CE018142**

**THE REMEMBERING NELL FOUNDATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2024**

# THE REMEMBERING NELL FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr A Halsall Mrs J Jones Mr S A Jones
<b>Charity number (England and Wales)</b>	1184323
<b>Company number</b>	CE018142
<b>Registered office</b>	Willow Bank Monks Lane Hankelow Cheshire England CW3 0JL

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# THE REMEMBERING NELL FOUNDATION

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# THE REMEMBERING NELL FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 OCTOBER 2024

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The trustees present their annual report and financial statements for the year ended 31 October 2024.

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 charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

#### **Objectives and activities**

To advance young people in life, by providing funding, resources and support to charities located in the North West of England for specific purposes which the trustees in their absolute discretion determine, so as to develop their capabilities so that they may grow to full maturity as individuals and members of society.

#### *Public benefit*

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

#### *Activities*

The income in the year came from general donations totalling £7,058 and £12,967 from a fundraising ball.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

During the year the following payments were made by the charity:

Wood Street Missions - £1,800- Funding for the Wood Street Missions Christmas appeal, this is an annual appeal which we have supported for many years. The work that the Wood Street Mission do in helping families on low incomes to provide Christmas presents for their children is incredibly important. It allows those children in receipt not to feel alienated by their family financial situation and to enjoy Christmas as their peers do.

Let's Farm - £18,299 - The Let's Farm project enabled the purchase of a large poly tunnel greenhouse. The new greenhouse will allow Lets Farm to significantly broaden the experiences that they can offer its users. Lets Farm use agriculture and the outdoors to help young people with disability. Their work creates a supportive community which empowers individuals helping them to engage, building essential skills and discovering their potential.

Acorns Primary - £600 - This funding was provided to Acorns primary school who reached out to secure assistance in sending three children on a residential school trip. Two of the three are refugee siblings and the third is a child with additional needs. None of these children families were in a financial position to allow the children to make this trip. It was felt that the importance of their inclusion in a formative residential experience was worthy of funding.

Holmes Chapel Comprehensive - £2,412 - Books purchased for delivery as part of the Wood Street Missions book appeal. Literacy is a vital tool in tackling poverty and improving outcomes. This appeal has helped many hundreds of children and continues to do so.

#### **Financial review**

At 31st October 2024 the charity had total funds of £39,541.

The charity has a policy of holding £10,000 in reserves to enable the holding of events and fund raisers.

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

The charity is a Charitable Incorporated Organisation - Foundation registered 8 July 2019.

The charity is governed by its 'Foundation' model constitution whose only voting members are its charity trustees.

# THE REMEMBERING NELL FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

***FOR THE YEAR ENDED 31 OCTOBER 2024***

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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:

Mr A Halsall

Mrs J Jones

Mr S A Jones

### *Recruitment and appointment of trustees*

The charity must have at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee.

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

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

Mr S A Jones

**Trustee**

5 August 2025

# THE REMEMBERING NELL FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

***FOR THE YEAR ENDED 31 OCTOBER 2024***

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	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income from:</b>			
Donations and legacies	3	7,058	23,757
Other trading activities	4	12,967	2,601
		<hr/>	<hr/>
<b>Total income</b>		20,025	26,358
		<hr/>	<hr/>
<b>Expenditure on:</b>			
Raising funds	5	7,573	4,511
Charitable activities	6	24,030	12,373
		<hr/>	<hr/>
<b>Total expenditure</b>		31,603	16,884
		<hr/>	<hr/>
<b>Net income/(expenditure) and movement in funds</b>		(11,578)	9,474
<b>Reconciliation of funds:</b>			
Fund balances at 1 November 2023		51,119	41,645
		<hr/>	<hr/>
<b>Fund balances at 31 October 2024</b>		39,541	51,119
		<hr/>	<hr/>

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

# THE REMEMBERING NELL FOUNDATION

## BALANCE SHEET

*AS AT 31 OCTOBER 2024*

	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Cash at bank and in hand		39,541		51,119	
		<u>          </u>		<u>          </u>	
<b>Net current assets</b>			39,541		51,119
			<u>          </u>		<u>          </u>
<b>The funds of the charity</b>					
Unrestricted funds	12		39,541		51,119
			<u>          </u>		<u>          </u>
			39,541		51,119
			<u>          </u>		<u>          </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 October 2024.

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 5 August 2025

Mr S A Jones  
**Trustee**

Company registration number CE018142 (England and Wales)

# THE REMEMBERING NELL FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 OCTOBER 2024

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#### 1 Accounting policies

##### Charity information

The Remembering Nell Foundation is a Charitable Incorporated Organisation incorporated in England and Wales. The registered office is Willow Bank, Monks Lane, Hankelow, Cheshire, CW3 0JL, England.

#### 1.1 Accounting convention

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

The charity has taken advantage of the provisions in the SORP for charities 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 £.

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 charity 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 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.

#### 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.



# THE REMEMBERING NELL FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

### 1 Accounting policies

(Continued)

#### 1.6 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.

##### *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.

##### *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 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	7,058	23,757

# THE REMEMBERING NELL FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 OCTOBER 2024**

### 3 Income from donations and legacies

(Continued)

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Donations and gifts</b>		
General donations	7,058	2,302
Manchester City Charity Football Match	-	10,419
FA Charity Football Match	-	4,000
Oldham Athletic Charity Football Match	-	7,036
	<u>7,058</u>	<u>23,757</u>

### 4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	<u>12,967</u>	<u>2,601</u>

### 5 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Fundraising and publicity</b>		
Other fundraising costs	<u>7,573</u>	<u>4,511</u>

# THE REMEMBERING NELL FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

### 6 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
<b>Direct costs</b>		
Grant funding of activities (see note 7)	23,111	11,448
<b>Share of support and governance costs (see note 8)</b>		
Support	919	925
	<u>24,030</u>	<u>12,373</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	<u>24,030</u>	<u>12,373</u>

### 7 Grants payable

	Charitable activities 2024 £	Charitable activities 2023 £
Grants to institutions:		
Wood Street Missions	1,800	4,898
Teapot Trust	-	5,000
Cheshire Buddies	-	1,550
Let's Farm	18,299	-
Acorns Primary	600	-
Holmes Chapel Comprehensive	2,412	-
	<u>23,111</u>	<u>11,448</u>

-

### 8 Support costs allocated to activities

	2024 £	2023 £
Computer costs	768	722
Sundries	-	52
Insurance	151	151
	<u>919</u>	<u>925</u>
<b>Analysed between:</b>		
Charitable activities	<u>919</u>	<u>925</u>

# THE REMEMBERING NELL FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 OCTOBER 2024

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#### 9 Trustees

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

In the period ended 31 October 2024 £1,800 of expenses were reimbursed to trustees (2023 £0).

#### 10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-

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

#### 11 Taxation

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

#### 12 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 November 2023 £	Incoming resources £	Resources expended £	At 31 October 2024 £
General funds	51,119	20,025	(31,603)	39,541

Previous year:	At 1 November 2022 £	Incoming resources £	Resources expended £	At 31 October 2023 £
General funds	41,645	26,358	(16,884)	51,119

#### 13 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).