

# THE TOP MODEL FOUNDATION

England & Wales · Charity number 1184463

## Details

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Other names	The Sophie Foundation
Status	Registered
Legal form	CIO
Registered	2019-07-17
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	3rd Floor 207 Regent Street London W1B 3HH
Phone	02080505395
Email	<a href="mailto:HELLO@THESOPHIEFOUNDATION.UK">HELLO@THESOPHIEFOUNDATION.UK</a>
Website	<a href="http://www.thesophiefoundation.uk">www.thesophiefoundation.uk</a>

## Activities

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**Objects:** THE OBJECT OF THE CIO IS FOR THE PUBLIC BENEFIT THE RELIEF OF CHILDREN AND YOUNG PEOPLE AND THEIR FAMILIES IN NEED BY REASON OF ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF GRANTS.

**Activities:** The Sophie Foundation (The Top Model Foundation) is a non-profit independent charity dedicated to improving and changing the lives of children and young people in the UK, with a primary focus on Mental Health and Suicide Prevention

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Other Charitable Activities
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

## Geography

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- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-09-30	£15,723	£25,455	-	-
2024-09-30	£35,957	£58,868	-	-
2023-09-30	£55,000	£63,000	-	-
2022-09-30	£78,693	£39,478	-	-
2021-09-30	£46,901	£39,478	-	-

## Trustees

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Name	Role	Appointed
Geoffrey Cox	Chair	2019-05-17
Elizabeth Elliott		2021-11-08
Nicole Marie Headworth		2024-08-23

**THE TOP MODEL FOUNDATION**

England & Wales - Charity number 1184463

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# Accounts

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**Charity registration number 1184463**

**Company registration number CE018229 (England and Wales)**

**THE TOP MODEL FOUNDATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2025**

# THE TOP MODEL FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr G A Cox Miss E M Elliott Ms N M Headworth
<b>Charity number</b>	1184463
<b>Company number</b>	CE018229
<b>Independent examiner</b>	Claire Dean FCCA MMP Limited Chartered Certified Accountants 18/20 Canterbury Road Whitstable Kent England CT5 4EY

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# THE TOP MODEL FOUNDATION

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# THE TOP MODEL FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 30 SEPTEMBER 2025

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The trustees present their annual report and financial statements for the year ended 30 September 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 charity's [governing document], 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 object of the charity is the relief of children and young people in need and their families for the public benefit, by reason of ill-health, disability, financial hardship or other disadvantage.

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

#### **Achievements and performance**

2024-2025 proved to be another challenging year for the charity, with overall fundraising revenue decreasing in line with applications and revenue for the annual licenced Top Model event.

The board intends to implement new strategies for 2025-26, including grant applications and increased social media activities. In order to enhance these programmes, the board are also considering the charity's first CEO appointment.

Part of this strategy also includes the repositioning of the charity's purposes, moving away from the sector saturated 'sick children and children in need' to the more specific 'mental health and suicide prevention in young people'.

The charity has adequate financial reserves to weather the short term storm, but will continue to monitor the situation closely during the first quarter of 2026.

#### **Financial review**

##### **Statement of the Charity's Policy on Reserves**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

##### **State of the Charity's Finances**

At 30 September 2025 the charity had cash reserves of £6,449, and outstanding liabilities of £600.

A total income of £15,723 was achieved during the year with £9,018 raised from events and ticket sales and £6,705 received through direct donations, collections and bank interest.

£21,207 was spent on running the fundraising events with a further £4,248 spent on miscellaneous fees, operational, administration and running costs over the period.

##### **Restricted Funds**

There are currently no restricted funds.

##### **Designated Funds**

There are currently no restricted funds.

##### **Particulars of Any Outstanding Guarantee Given by the Charity**

The Trustees declare that the charity has given no guarantees where potential liability is outstanding at the date of the statement of assets & liabilities.

##### **Particulars of Any Outstanding Debt**

The Trustees declare that the charity has no outstanding debts which are secured by an express charge on any of the assets of the charity at the date of the statement of assets & liabilities.

# THE TOP MODEL FOUNDATION

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

*FOR THE YEAR ENDED 30 SEPTEMBER 2025*

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It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

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

The charity is a charitable incorporated organisation.

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 G A Cox

Miss E M Elliott

Ms Maisie Lowe

(Resigned 1 October 2024)

Ms N M Headworth

All new board members are invited to attend an induction training session to help familiarise themselves with the work of the organisation.

Ongoing training is then provided as and when required.

All of the trustees are members and guarantee to contribute £1 in the event of a winding up.

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

Miss E M Elliott

**Trustee**

2 January 2026

# THE TOP MODEL FOUNDATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE TOP MODEL FOUNDATION

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I report to the trustees on my examination of the financial statements of The Top Model Foundation (the charity) for the year ended 30 September 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.

#### **Claire Dean FCCA**

MMP Limited  
Chartered Certified Accountants  
18/20 Canterbury Road  
Whitstable  
Kent  
CT5 4EY  
England

Dated: 2 January 2026

# THE TOP MODEL FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 30 SEPTEMBER 2025*

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	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b><u>Income from:</u></b>			
Donations and legacies	3	6,491	7,482
Charitable activities	4	9,018	27,922
Investments	5	214	553
		<hr/>	<hr/>
<b>Total income</b>		15,723	35,957
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Raising funds	6	-	50,629
		<hr/>	<hr/>
Charitable activities	7	25,455	8,239
		<hr/>	<hr/>
<b>Total expenditure</b>		25,455	58,868
		<hr/>	<hr/>
<b>Net expenditure for the year/ Net movement in funds</b>		(9,732)	(22,911)
Fund balances at 1 October 2024		17,216	40,127
		<hr/>	<hr/>
<b>Fund balances at 30 September 2025</b>		7,484	17,216
		<hr/> <hr/>	<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 statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# THE TOP MODEL FOUNDATION

## BALANCE SHEET

AS AT 30 SEPTEMBER 2025

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	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	11		848		848
<b>Current assets</b>					
Debtors	12	787		787	
Cash at bank and in hand		6,449		16,151	
		<u>7,236</u>		<u>16,938</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(600)</u>		<u>(570)</u>	
Net current assets			6,636		16,368
<b>Total assets less current liabilities</b>			<u>7,484</u>		<u>17,216</u>
<b>Income funds</b>					
Unrestricted funds - general			7,484		17,216
			<u>7,484</u>		<u>17,216</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 30 September 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 2 January 2026

Miss E M Elliott  
Trustee

Company registration number CE018229

# THE TOP MODEL FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 SEPTEMBER 2025

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#### 1 Accounting policies

##### Charity information

The Top Model Foundation is an unincorporated entity.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 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.

# THE TOP MODEL FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 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	Not provided
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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 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.

### 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.

# THE TOP MODEL FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

### 3 Donations and legacies

	<b>Unrestricted funds general 2025 £</b>	Unrestricted funds general 2024 £
Donations and gifts	6,491	7,482

### 4 Charitable activities

	<b>Fundraising events 2025 £</b>	Fundraising events 2024 £
Fundraising events	9,018	27,922

### 5 Investments

	<b>Unrestricted funds general 2025 £</b>	Unrestricted funds general 2024 £
Interest receivable	214	553

### 6 Raising funds

	<b>Total 2025 £</b>	Unrestricted funds general 2024 £
<u>Fundraising and publicity</u>		
Other fundraising costs	-	35,259
Staff costs	-	9,594
Support costs	-	5,776
Fundraising and publicity	-	50,629
	-	50,629

# THE TOP MODEL FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

### 7 Charitable activities

	2025	2025		2024	2024	
	£	£	£	£	£	£
Donations made	638	-	638	4,416	-	4,416
Event costs	15,310	-	15,310	-	-	-
	<u>15,948</u>	<u>-</u>	<u>15,948</u>	<u>4,416</u>	<u>-</u>	<u>4,416</u>
Share of support costs (see note 8)	-	8,845	8,845	-	2,887	2,887
Share of governance costs (see note 8)	-	662	662	-	936	936
	<u>15,948</u>	<u>9,507</u>	<u>25,455</u>	<u>4,416</u>	<u>3,823</u>	<u>8,239</u>

### 8 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Advertising and promotion	2,231	-	2,231	2,823	-	2,823
Printing, postage and stationery	21	-	21	515	-	515
Travel and accommodation	-	-	-	70	-	70
Office costs	6,593	-	6,593	5,255	-	5,255
Accountancy	-	600	600	-	570	570
Bank charges	-	62	62	-	366	366
	<u>8,845</u>	<u>662</u>	<u>9,507</u>	<u>8,663</u>	<u>936</u>	<u>9,599</u>
Analysed between						
Fundraising	-	-	-	5,776	-	5,776
Charitable activities	8,845	662	9,507	2,887	936	3,823
	<u>8,845</u>	<u>662</u>	<u>9,507</u>	<u>8,663</u>	<u>936</u>	<u>9,599</u>

### 9 Trustees

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

The charity continues to pay one of the trustees £500 a month for the licencing of the Top Model brand and all IP associated with it.

# THE TOP MODEL FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 30 SEPTEMBER 2025*

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### 10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

### Employment costs

	2025 £	2024 £
Wages and salaries	-	9,594

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

### 11 Tangible fixed assets

	Computers £
<b>Cost</b>	
At 1 October 2024	848
At 30 September 2025	848
<b>Carrying amount</b>	
At 30 September 2025	848
At 30 September 2024	848

### 12 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	787	787

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

	2025 £	2024 £
Accruals and deferred income	600	570

**THE TOP MODEL FOUNDATION**

England & Wales - Charity number 1184463

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# Accounts

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**Charity registration number 1184463**

**Company registration number CE018229 (England and Wales)**

**THE TOP MODEL FOUNDATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

# THE TOP MODEL FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr G A Cox Miss E M Elliott Ms NM Headworth	(Appointed 23 August 2024)
<b>Charity number</b>	1184463	
<b>Company number</b>	CE018229	
<b>Independent examiner</b>	Claire Dean FCCA MMP Limited Chartered Certified Accountants 18/20 Canterbury Road Whitstable Kent England CT5 4EY	

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# THE TOP MODEL FOUNDATION

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# THE TOP MODEL FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 30 SEPTEMBER 2024*

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The trustees present their annual report and financial statements for the year ended 30 September 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 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 object of the charity is the relief of children and young people in need and their families for the public benefit, by reason of ill-health, disability, financial hardship or other disadvantage.

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

### **Achievements and performance**

Our fifth year of operation has proven to be the most challenging to date for the charity, with overall revenue income dropping markedly and all aspects of charity activity being impacted by a reduction in both overall income and fundraising.

Despite the best efforts of the board, the main Top Model event (on which the charity is heavily reliant) had event income reduced by almost 50%, with fundraising from the Top Model event down by 20% against 2022-23.

Applications received for the Top Model event reached a record high, proving that there is still a big appetite for the Top Model campaign fashion event and the excellent opportunities it offers to those selected.

However, the actual take-up of places was much lower than in previous years, with many citing "other financial commitments and priorities" and "financial uncertainty" as the reason for not committing. In addition, 45 of the eventual 70 finalists did not raise a single penny for the charity, despite the best efforts of the events team to provide encouragement and support.

This significant drop in fundraising revenue has obviously had a direct impact on the ability of the charity to undertake its charitable work.

Total fundraising for 2023-24 was just under £9,000. £6,500 was raised through the Top Model event (down from £14,000 in 2022-23) and £2,500 was raised through the Fashion Inferno parties.

Despite the financial challenges, the support and gift-giving aspect of the charities work has been extremely productive over the past twelve months. Over 50% of the 2023-24 fundraising had already been spent on good causes and gift-giving by the end of the financial period. Several NHS children's wards were welcome recipients of multiple toy and gift donations, with over 250 learning impaired and disabled children benefitting from a variety of day trips sponsored by the charity, including Legoland, Chester Zoo and Woodlands Theme Park.

One Trustee resigned in 2024, due to on-going commitments in her personal circumstances. A new Trustee was appointed in her place prior to her departure, and she is already proving to be an extremely capable and valuable member of the board.

In light of the financial challenges, the board took the tough decision to cancel the Independent Contactor Agreement that had been in place since 2021 for the Top Model event, replacing it with a simple Licensing Agreement. This action immediately resulted in a significant reduction of regular monthly outgoings by a massive 75%. In addition to the immediate financial benefit, the new Licensing Agreement will allow the charity to continue to be the exclusive recipients of charity fundraising from the annual Top Model event.

The previous decision to re-brand the operational name of the charity from The Top Model Foundation to The Sophie Foundation was implemented throughout the summer months of 2024, which the board feels has already helped spearhead renewed interest in the charities work. The Sophie Foundation name is in memory of our dear friend and colleague, Sophie Fraser-Smith, who was tragically taken from us in 2017, age just 21.

The board intends to push forward with positive goals and objectives for 2024-25, with continued support of good causes and further development of the charity and its operations

# THE TOP MODEL FOUNDATION

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

*FOR THE YEAR ENDED 30 SEPTEMBER 2024*

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### Financial review

#### Statement of the Charity's Policy on Reserves

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### State of the Charity's Finances

At 30 September 2024 the charity had cash reserves of £16,151, and outstanding liabilities of £570.

A total income of £35,957 was achieved during the period with £27,922 raised from events and ticket sales and £8,035 received through direct donations, collections and bank interest.

£35,259 was spent on running the fundraising events, £9,594 on wages, with a further £5,715 spent on miscellaneous fees, operational, administration and running costs over the period. £9,598 has been directly spent on supporting causes and promoting the charity.

#### Restricted Funds

There are currently no restricted funds.

#### Designated Funds

There are currently no restricted funds.

#### Particulars of Any Outstanding Guarantee Given by the Charity

The Trustees declare that the charity has given no guarantees where potential liability is outstanding at the date of the statement of assets & liabilities.

#### Particulars of Any Outstanding Debt

The Trustees declare that the charity has no outstanding debts which are secured by an express charge on any of the assets of the charity at the date of the statement of assets & liabilities.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

### Structure, governance and management

The charity is a charitable incorporated organisation.

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 G A Cox

Miss E L Vandecasteele (Resigned 18 October 2023)

Miss E M Elliott

Ms Maisie Lowe (Resigned 1 October 2024)

Ms NM Headworth (Appointed 23 August 2024)

All new board members are invited to attend an induction training session to help familiarise themselves with the work of the organisation.

Ongoing training is then provided as and when required.

All of the trustees are members and guarantee to contribute £1 in the event of a winding up.

# THE TOP MODEL FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 SEPTEMBER 2024*

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

Miss E M Elliott  
**Trustee**

26 March 2025

# THE TOP MODEL FOUNDATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE TOP MODEL FOUNDATION

---

I report to the trustees on my examination of the financial statements of The Top Model Foundation (the charity) for the year ended 30 September 2024.

#### **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.

#### **Claire Dean FCCA**

MMP Limited  
Chartered Certified Accountants  
18/20 Canterbury Road  
Whitstable  
Kent  
CT5 4EY  
England

Dated: 26 March 2025

# THE TOP MODEL FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 30 SEPTEMBER 2024*

---

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b><u>Income from:</u></b>			
Donations and legacies	3	7,482	16,744
Charitable activities	4	27,922	38,876
Investments	5	553	193
		<hr/>	<hr/>
<b>Total income</b>		35,957	55,813
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Raising funds	6	50,629	52,625
		<hr/>	<hr/>
Charitable activities	7	8,239	10,903
		<hr/>	<hr/>
<b>Total expenditure</b>		58,868	63,528
		<hr/>	<hr/>
<b>Net expenditure for the year/ Net movement in funds</b>		(22,911)	(7,715)
Fund balances at 1 October 2023		40,127	47,842
		<hr/>	<hr/>
<b>Fund balances at 30 September 2024</b>		17,216	40,127
		<hr/> <hr/>	<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 statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# THE TOP MODEL FOUNDATION

## BALANCE SHEET

AS AT 30 SEPTEMBER 2024

---

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	11		848		429
<b>Current assets</b>					
Debtors	12	787		2,512	
Cash at bank and in hand		16,151		38,435	
		<u>16,938</u>		<u>40,947</u>	
<b>Creditors: amounts falling due within one year</b>	13	(570)		(1,249)	
Net current assets			16,368		39,698
<b>Total assets less current liabilities</b>			<u>17,216</u>		<u>40,127</u>
<b>Income funds</b>					
Unrestricted funds - general			17,216		40,127
			<u>17,216</u>		<u>40,127</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 30 September 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 26 March 2025

Miss E M Elliott  
Trustee

Company registration number CE018229

# THE TOP MODEL FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

---

#### 1 Accounting policies

##### Charity information

The Top Model Foundation is an unincorporated entity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 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.

# THE TOP MODEL FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

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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	Not provided
-----------	--------------

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 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.

### 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.

# THE TOP MODEL FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 3 Donations and legacies

	<b>Unrestricted funds general 2024 £</b>	Unrestricted funds general 2023 £
Donations and gifts	7,482	16,744

### 4 Charitable activities

	<b>Fundraising events 2024 £</b>	Fundraising events 2023 £
Fundraising events	27,922	38,876

### 5 Investments

	<b>Unrestricted funds general 2024 £</b>	Unrestricted funds general 2023 £
Interest receivable	553	193

### 6 Raising funds

	<b>Unrestricted funds general 2024 £</b>	Unrestricted funds general 2023 £
<u>Fundraising and publicity</u>		
Other fundraising costs	35,259	32,379
Staff costs	9,594	14,003
Support costs	5,776	6,243
Fundraising and publicity	50,629	52,625
	50,629	52,625

# THE TOP MODEL FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 7 Charitable activities

	2024	2024		2023	2023	
	£	£	£	£	£	£
Donations made	4,416	-	4,416	7,152	-	7,152
Share of support costs (see note 8)	-	2,887	2,887	-	3,121	3,121
Share of governance costs (see note 8)	-	936	936	-	630	630
	<u>4,416</u>	<u>3,823</u>	<u>8,239</u>	<u>7,152</u>	<u>3,751</u>	<u>10,903</u>

### 8 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Advertising and promotion	2,823	-	2,823	3,735	-	3,735
Printing, postage and stationery	515	-	515	252	-	252
Travel and accomodation	70	-	70	243	-	243
Office costs	5,255	-	5,255	5,134	-	5,134
Accountancy	-	570	570	-	540	540
Bank charges	-	366	366	-	90	90
	<u>8,663</u>	<u>936</u>	<u>9,599</u>	<u>9,364</u>	<u>630</u>	<u>9,994</u>
Analysed between						
Fundraising	5,776	-	5,776	6,243	-	6,243
Charitable activities	2,887	936	3,823	3,121	630	3,751
	<u>8,663</u>	<u>936</u>	<u>9,599</u>	<u>9,364</u>	<u>630</u>	<u>9,994</u>

### 9 Trustees

£205 (2021 : £591) was reimbursed to two trustees for travel and accommodation expenses.

### 10 Employees

The average monthly number of employees during the year was:

2024	2023
Number	Number
-	1
<u>-</u>	<u>1</u>

# THE TOP MODEL FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

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<b>10 Employees</b>	<b>(Continued)</b>	
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	9,594	14,003
	<u>          </u>	<u>          </u>
<p>There were no employees whose annual remuneration was more than £60,000.</p>		
<b>11 Tangible fixed assets</b>		<b>Computers</b>
		<b>£</b>
<b>Cost</b>		
At 1 October 2023		429
Additions		419
		<u>          </u>
At 30 September 2024		848
		<u>          </u>
<b>Carrying amount</b>		
At 30 September 2024		848
		<u>          </u>
At 30 September 2023		429
		<u>          </u>
<b>12 Debtors</b>		
	<b>2024</b>	<b>2023</b>
<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
Trade debtors	787	2,512
	<u>          </u>	<u>          </u>
<b>13 Creditors: amounts falling due within one year</b>		
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	709
Accruals and deferred income	570	540
	<u>          </u>	<u>          </u>
	570	1,249
	<u>          </u>	<u>          </u>

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**THE TOP MODEL FOUNDATION**

England & Wales - Charity number 1184463

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# Accounts

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Charity registration number 1184463

Company registration number CE018229 (England and Wales)

**THE TOP MODEL FOUNDATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

# THE TOP MODEL FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mr G A Cox  
Miss E L Vandecasteele  
Miss E M Elliott  
Ms Maisie Lowe

(Appointed 11 September  
2023)

**Charity number**

1184463

**Company number**

CE018229

**Independent examiner**

Claire Dean FCCA  
MMP Limited  
Chartered Certified Accountants  
18/20 Canterbury Road  
Whitstable  
Kent  
England  
CT5 4EY

# THE TOP MODEL FOUNDATION

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Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 13

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# **THE TOP MODEL FOUNDATION**

## **TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)**

***FOR THE YEAR ENDED 30 SEPTEMBER 2023***

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The trustees present their annual report and financial statements for the year ended 30 September 2023.

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 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 object of the charity is the relief of children and young people in need and their families for the public benefit, by reason of ill-health, disability, financial hardship or other disadvantage.

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

# THE TOP MODEL FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

*FOR THE YEAR ENDED 30 SEPTEMBER 2023*

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### **Achievements and performance**

Our fourth year of operation has been our most productive yet, with many of our intended recipients no longer restricted post-pandemic. We are continuously liaising with organisations that we believe are suitable to receive support from the charity. This new freedom has made our intended recipients more accessible, meaning a two-fold increase in our gift-giving and support provision during 2022-23. This is set to increase further throughout 2023-24.

The charity continues to regularly receive funding requests. However, many of the funding requests are for 'donations towards running costs', which the charity does not undertake.

A large number of Tote Goody Bags containing toys and gifts were again distributed throughout the year to various recipient resources, including the East Kent NHS Trust (Children's A&E), Millmead Children's Centre, and multiple smaller resources. The vast majority of the content was taken from existing stock items with only minimal expenditure being undertaken by the charity.

In addition, the charity has continued its relationship with the third-party organisation 'Happy Days', who have continued to assist the charity with sourcing potential support recipients. This has resulted in a number of very positive outcomes, including the direct funding of respite care and disability trips to Pleasurewood Hills, Rand Park Open Farm, Play Avenue and Smithalls Farm, to name just a few.

A number of independent projects have also been instigated, with the purchase of a state-of-the-art special needs 'trike' for disabled children aged 5 to 15 through Sight Scotland being the highlight. The trike will enable disabled children to access outdoor activities, independently, for years to come.

Two further 'Fashion Inferno' parties took place in 2022-23, with both raising vital funds for the charity and a good time being had by all who attended. Whilst the parties continue to make a profit for the charity, they will continue to remain part of the annual events calendar.

The main Top Model 2023 event was once again challenging, with applications and ticket sales being impacted by the on-going cost of living crisis in the UK. Despite this, the Top Model 2023 event made a small profit and, more importantly, raised in excess of £16,000 for the charity from the directly related fundraising activities.

The Trustees continue to implement strict financial management of regular outgoings and financial commitments, resulting in the charity continuing to retain a healthy bank balance for gift-giving and resourcing its charitable purposes.

Following comments made by the 2021-22 Independent Examiner, the board have introduced a Quarterly Inspection protocol, for purposes of financial checks and balances. The Independent Examiner had recommended that an independent Bookkeeper be sourced, as one Trustee was responsible for overseeing the majority of the charities financial processes. No wrongdoing or impropriety of any kind was suggested or implied by the Independent Examiner, so the board decided that the employment of a Bookkeeper was an unnecessary additional expense, thus introducing the new Quarterly Inspection protocol.

Geoffrey Cox continues to oversee the majority of the day-to-day running of the charity on a voluntary basis, alongside his role as the Event Director for the annual Top Model event and Show Producer for the Fashion London event during London Fashion Week. The Board wishes to, once again, formally acknowledge their continued gratitude and appreciation to Mr Cox for the work undertaken on their behalf and on behalf of the sick children and children in need that the charity seeks to support.

The Trustees also wish to extend their gratitude to the numerous brands and businesses that have donated products and items for promotional purposes throughout the year, in addition to those businesses and suppliers that have supported the charities efforts through the discounting of supplies, etc.

The Trustees also wish to give immense gratitude to the fundraisers and volunteers who have attended events and represented the charity throughout the year. In particular, Colin Chau, Maisie Lowe, Nicole Headworth and Anna Mjornstedt, who, in the opinion of the board, have gone "above and beyond" in their support of the charity.

The Trustees, once again, plan to extend the reach and scope of The Top Model Foundation in 2024. A potential name change is being considered, which the board feels could make the charity more appealing to supporters outside of the fashion and model industries.

# THE TOP MODEL FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

*FOR THE YEAR ENDED 30 SEPTEMBER 2023*

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### **Financial review**

#### **Statement of the Charity's Policy on Reserves**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### **State of the Charity's Finances**

At 30 September 2023 the charity had cash reserves of £38,435, and outstanding liabilities of £1,249.

A total income of £55,813 was achieved during the period with £33,379 raised from events and ticket sales and £22,434 received through direct donations, collections and bank interest

£32,379 was spent on running the fundraising events, £14,003 on wages, with a further £6,243 spent on miscellaneous fees, operational, administration and running costs over the period. £10,903 has been directly spent on supporting causes and promoting the charity.

#### **Restricted Funds**

There are currently no restricted funds.

#### **Designated Funds**

There are currently no restricted funds.

#### **Particulars of Any Outstanding Guarantee Given by the Charity**

The Trustees declare that the charity has given no guarantees where potential liability is outstanding at the date of the statement of assets & liabilities.

#### **Particulars of Any Outstanding Debt**

The Trustees declare that the charity has no outstanding debts which are secured by an express charge on any of the assets of the charity at the date of the statement of assets & liabilities.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

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

The charity is a charitable incorporated organisation.

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 G A Cox

Miss E L Vandecasteele

Miss E M Elliott

Ms Maisie Lowe

(Appointed 11 September 2023)

All new board members are invited to attend an induction training session to help familiarise themselves with the work of the organisation.

Ongoing training is then provided as and when required.

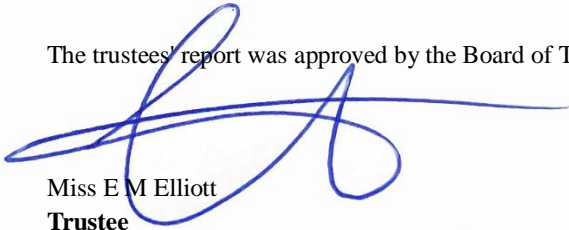
All of the trustees are members and guarantee to contribute £1 in the event of a winding up.

# THE TOP MODEL FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 SEPTEMBER 2023*

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



Miss E M Elliott  
**Trustee**

31 January 2024

# THE TOP MODEL FOUNDATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE TOP MODEL FOUNDATION

---

I report to the trustees on my examination of the financial statements of The Top Model Foundation (the charity) for the year ended 30 September 2023.

#### **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.

#### **Claire Dean FCCA**

MMP Limited  
Chartered Certified Accountants  
18/20 Canterbury Road  
Whitstable  
Kent  
CT5 4EY  
England

Dated: 31 January 2024

# THE TOP MODEL FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 30 SEPTEMBER 2023*

---

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
<b><u>Income and endowments from:</u></b>			
Donations and legacies	3	225	1,310
Charitable activities	4	33,379	39,819
Other trading activities	5	22,016	19,347
Investments	6	193	-
Other income	7	-	50
		_____	_____
<b>Total income</b>		55,813	60,526
		_____	_____
<b><u>Expenditure on:</u></b>			
Raising funds	8	59,777	55,059
		_____	_____
Charitable activities	9	3,751	4,731
		_____	_____
<b>Total expenditure</b>		63,528	59,790
		_____	_____
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(7,715)	736
Fund balances at 1 October 2022		47,842	47,106
		_____	_____
<b>Fund balances at 30 September 2023</b>		40,127	47,842
		=====	=====

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.

# THE TOP MODEL FOUNDATION

## BALANCE SHEET

AS AT 30 SEPTEMBER 2023

---

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	13		429		429
<b>Current assets</b>					
Debtors	14	2,512		-	
Cash at bank and in hand		38,435		54,631	
		<u>40,947</u>		<u>54,631</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(1,249)</u>		<u>(7,218)</u>	
Net current assets			39,698		47,413
<b>Total assets less current liabilities</b>			<u>40,127</u>		<u>47,842</u>
<b>Income funds</b>					
Unrestricted funds - general			40,127		47,842
			<u>40,127</u>		<u>47,842</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 30 September 2023.

The director acknowledges her 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 31 January 2024

Miss E M Elliott  
**Trustee**

**Company registration number CE018229**

# THE TOP MODEL FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 SEPTEMBER 2023

---

#### 1 Accounting policies

##### Charity information

The Top Model Foundation is an unincorporated entity.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 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.

# THE TOP MODEL FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

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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	Not provided
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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 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.

### 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.

# THE TOP MODEL FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

### 3 Donations and legacies

	<b>Unrestricted funds general 2023 £</b>	Unrestricted funds general 2022 £
Donations and gifts	225	1,310
	<u>          </u>	<u>          </u>

### 4 Charitable activities

	Ticket sales 2023 £	Online portals 2023 £	Total 2023 £	Ticket sales 2022 £	Online portals 2022 £	Total 2022 £
Sales within charitable activities	16,860	16,519	33,379	21,109	18,710	39,819
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### Charitable trading income

Ticket sales

Online portals

### 5 Other trading activities

	<b>Unrestricted funds general 2023 £</b>	Unrestricted funds general 2022 £
Fundraising events	22,016	19,347
	<u>          </u>	<u>          </u>

### 6 Investments

	<b>Unrestricted funds general 2023 £</b>	Total 2022 £
Interest receivable	193	-
	<u>          </u>	<u>          </u>

# THE TOP MODEL FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

### 7 Other income

	<b>Total</b>	Unrestricted funds general
	<b>2023</b>	2022
	£	£
Other income	-	50
	<u>          </u>	<u>          </u>

### 8 Raising funds

	<b>Unrestricted funds general</b>	Unrestricted funds general
	<b>2023</b>	2022
	£	£
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	7,152	1,534
Other fundraising costs	32,379	23,876
Staff costs	14,003	21,844
Support costs	6,243	7,805
	<u>          </u>	<u>          </u>
Fundraising and publicity	59,777	55,059
	<u>          </u>	<u>          </u>
	<u>59,777</u>	<u>55,059</u>

### 9 Charitable activities

	<b>2023</b>	<b>2022</b>
	£	£
Share of support costs (see note 10)	3,121	3,903
Share of governance costs (see note 10)	630	828
	<u>          </u>	<u>          </u>
	<u>3,751</u>	<u>4,731</u>

# THE TOP MODEL FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

### 10 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Advertising and promotion	3,735	-	3,735	6,099	-	6,099
Printing, postage and stationery	252	-	252	807	-	807
Travel and accomodation	243	-	243	772	-	772
Office costs	5,134	-	5,134	4,030	-	4,030
Accountancy	-	540	540	-	828	828
Bank charges	-	90	90	-	-	-
	<u>9,364</u>	<u>630</u>	<u>9,994</u>	<u>11,708</u>	<u>828</u>	<u>12,536</u>
Analysed between						
Fundraising	6,243	-	6,243	7,805	-	7,805
Charitable activities	3,121	630	3,751	3,903	828	4,731
	<u>9,364</u>	<u>630</u>	<u>9,994</u>	<u>11,708</u>	<u>828</u>	<u>12,536</u>

### 11 Trustees

£205 (2021 : £591) was reimbursed to two trustees for travel and accommodation expenses.

### 12 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	<u>1</u>	<u>1</u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	£	£
Wages and salaries	<u>14,003</u>	<u>21,844</u>

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

# THE TOP MODEL FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

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<b>13</b>	<b>Tangible fixed assets</b>		<b>Computers</b>
			<b>£</b>
	<b>Cost</b>		
	At 1 October 2022		429
			<u>          </u>
	At 30 September 2023		429
			<u>          </u>
	<b>Carrying amount</b>		
	At 30 September 2023		429
			<u>          </u>
	At 30 September 2022		429
			<u>          </u>
<b>14</b>	<b>Debtors</b>		
		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	<b>Amounts falling due within one year:</b>		
	Trade debtors	2,512	-
		<u>          </u>	<u>          </u>
<b>15</b>	<b>Creditors: amounts falling due within one year</b>		
		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Trade creditors	709	7,218
	Accruals and deferred income	540	-
		<u>          </u>	<u>          </u>
		1,249	7,218
		<u>          </u>	<u>          </u>

**THE TOP MODEL FOUNDATION**

England & Wales - Charity number 1184463

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# Accounts

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# **The Top Model Foundation**

**Charity Number: 1184463**

## **Trustees Annual Report & Financial Statement for the Financial Period 1st October 2021 to 30th September 2022**

# Trustees Annual Report & Financial Statement

for the Financial Period 01-10-2021 to 30-09-2022

## Reference & Administration Details

### Charity Details

Name: **The Top Model Foundation**  
Number: **1184463**  
Address: **3rd Floor, 207 Regent Street, London, W1B 3HH**

### Charity Trustees

Name	Office	Appointed	Resigned
Geoffrey Allen Cox	Chair	17 July 2019	N/A
Ebony-Lauren Vandecasteele		17 July 2019	N/A
Helen Fotheringham		17 July 2019	12 November 2021
Elizabeth Elliott		8 November 2021	N/A

### Names & Addresses of Advisors

Role	Name	Address
Independent Examiner	Clare Heppenstall	Mumby Heppenstall Wellingore Hall Wellingore Lincoln LN5 0HX

## Structure, Governance & Management

### Description of the Charity's Trusts

The Top Model Foundation was registered on 17 July 2019 becoming operational immediately. The board meets at least once a quarter to monitor the progress of the Charity in achieving its performance and objectives.

**Type of Governing Document:**

CIO Foundation Constitution

**How the Charity is Constituted:**

Charitable Incorporated Organisation

**Trustee Selection Methods:**

Prospective Trustees are invited to consider the role once the Board of Trustees have nominated them for the position based on a majority vote. All new Trustees are installed for a one-year term.

**How New Trustees are Inducted and Trained:**

All new board members are invited to attend an induction training session to help familiarise themselves with the work of the organisation.

Ongoing training is then provided as and when required.

**Objects**

The object of the charity is the relief of children and young people in need and their families for the public benefit, by reason of ill-health, disability, financial hardship or other disadvantage.

**Statutory Declaration on Public Benefit**

The Trustees declare that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

**Activities, Achievements & Performance**

Our third year of operation has continued to be difficult post pandemic, with many of our intended recipients remaining isolated or vulnerable. We are continuously liaising with organisations that we believe are suitable to receive support from the charity and the charity receives regular funding requests.

However, this did not impact on our efforts to provide appropriate support, where at all possible.

A large number of Tote Goody Bags containing toys and gifts were distributed throughout the year to various recipient resources. The vast majority of the content was taken from existing stock items with no further financial liability being undertaken by the charity.

In addition, the charity has continued to develop a prominent relationship with a third-party organisation 'Happy Days', who have assisted with sourcing potential support recipients. This has resulted in a number of very positive outcomes, including the direct funding of sending 65 special needs and disabled children to Thorpe Park, 35 special needs children to Blackpool Pleasure Beach. The charity is also sending 110 disabled children to a Christmas Winter Wonderland in December 2022.

A number of independent projects have also been instigated, including sponsorship of a week-long activities programme for disabled children through Farnham Youth Services and the pending purchase of two state-of-the-art special needs 'Trikes' for disabled children aged 5 to 15 through Sight Scotland for their Edinburgh School.

A 'Grant Making Committee' was formed in 2022 to assist the charity with new fundraising opportunities and gift-giving ideas.

The inaugural G.M.C. consists of the main award winners and prominent fundraisers from the Top Model events and would be overseen by one of the charities prominent volunteers, Ms Sarah Egan. The G.M.C. will report directly to the Board of Trustees.

The main Top Model 2022 event proved to be challenging, with the show weekend coinciding with the passing of Her Majesty Queen Elizabeth II and the subsequent state funeral. Ticket sales had already been impacted prior to this which the Trustees aligned to the on-going cost of living crisis, but this was further impacted by the events surrounding Her Majesty. Despite this, the Top Model 2022 event still made a small profit and a further £18,000 was generated for the charity from the fundraising activities directly relating to the event.

The Trustees continue to implement strict financial management of regular outgoings and financial commitments, resulting in the charity continuing to retain a relatively healthy bank balance for gift-giving and resourcing its charitable purposes.

One Trustee, Geoffrey Cox, continues to oversee the day-to-day running of the charity on a voluntary basis, alongside his employed role as the Event Director for the annual Top Model event. The Board wishes to formally acknowledge their continued gratitude and appreciation to Mr Cox for the work undertaken on their behalf and on behalf of the sick children and children in need that the charity seeks to support.

The Trustees also wish to extend their gratitude to the numerous brands and businesses that have donated products and items for promotional purposes throughout the year, in addition to those businesses and suppliers that have supported the charities efforts through the discounting of supplies, etc. The Trustees also wish to give their continued immense gratitude to the model volunteers who have attended events and represented the charity throughout the year.

The Trustees, once again, plan to extend the reach and provision scope of The Top Model Foundation for 2023.

## **Financial Review**

### **Statement of the Charity's Policy on Reserves**

The Top Model Foundation does not currently have a formal reserves policy. On-going expenses are minimal with all charity personnel being volunteers. The charities non-profit constitutional purposes empowers the Trustees to administer support where and when it's deemed appropriate and necessary.

### **State of the Charity's Finances**

At 30 September 2022 the charity had cash reserves of £54,631, and outstanding liabilities of £7,218.

A total income of £60,526 was achieved during the period with £40,101 raised from events and ticket sales and £20,070 received through direct donations, collections and bank interest. £355 was also received towards events due to be held in the year ended 30 September 2023.

£17,430 was spent on running the fundraising events, £21,844 on wages, with a further £5,665 spent on miscellaneous fees, operational, administration and running costs over the period. £1,534 has been directly spent on supporting causes and £6,099 on promoting the charity.

### **Restricted Funds**

There are currently no restricted funds.

## **Designated Funds**

There is currently £3,794.00 in designated funds for two pending commitments to good causes.

## **Particulars of Any Outstanding Guarantee Given by the Charity**

The Trustees declare that the charity has given no guarantees where potential liability is outstanding at the date of the statement of assets & liabilities.

## **Particulars of Any Outstanding Debt**

The Trustees declare that the charity has no outstanding debts which are secured by an express charge on any of the assets of the charity at the date of the statement of assets & liabilities.

## **Declaration**

The Trustees declare that they have approved the above report and authorised that it be signed on their behalf.

Signature(s):

A handwritten signature in blue ink, appearing to be 'Elizabeth Elliott', written on a light blue background.

Full name(s): **Elizabeth Elliott**

Position: **Trustee**

Date: **Thursday 24th November 2022**



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Charity Name <b>The Top Model Foundation</b>	No (if any) 1184463
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## Receipts and payments accounts

For the period from	Period start date 01/10/2021	To	Period end date 30/09/2022
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### Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
<b>A1 Receipts</b>					
Fundraising events	19,347	-	-	19,347	20,052
Ticket sales	21,109	-	-	21,109	17,830
Online portals	18,710	-	-	18,710	34,412
Direct donations	364	-	-	364	5,083
Collections and raffles	946	-	-	946	1,315
Bank interest	-	-	-	-	1
Marathon place	50	-	-	50	-
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>60,526</b>	<b>-</b>	<b>-</b>	<b>60,526</b>	<b>78,693</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>60,526</b>	<b>-</b>	<b>-</b>	<b>60,526</b>	<b>78,693</b>
<b>A3 Payments</b>					
Fundraising event costs	16,658	-	-	16,658	29,605
Donations	1,534	-	-	1,534	1,095
Accountancy	828	-	-	828	240
Printing and stationery	762	-	-	762	208
Postage and packaging	45	-	-	45	94
Travel and accommodation	772	-	-	772	1,046
Office costs	4,030	-	-	4,030	1,200
Advertising and promotion	6,099	-	-	6,099	5,785
Wages	21,844	-	-	21,844	-
	-	-	-	-	-
<b>Sub total</b>	<b>52,572</b>	<b>-</b>	<b>-</b>	<b>52,572</b>	<b>39,273</b>
<b>A4 Asset and investment purchases, (see table)</b>					
<b>Equipment</b>					
Equipment	224	-	-	224	205
	-	-	-	-	-
<b>Sub total</b>	<b>224</b>	<b>-</b>	<b>-</b>	<b>224</b>	<b>205</b>
<b>Total payments</b>	<b>52,796</b>	<b>-</b>	<b>-</b>	<b>52,796</b>	<b>39,478</b>
<b>Net of receipts/(payments)</b>	<b>7,730</b>	<b>-</b>	<b>-</b>	<b>7,730</b>	<b>39,215</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>46,901</b>	<b>-</b>	<b>-</b>	<b>46,901</b>	<b>7,686</b>
<b>Cash funds this year end</b>	<b>54,631</b>	<b>-</b>	<b>-</b>	<b>54,631</b>	<b>46,901</b>

## Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Current Account	54,631	-	-
		-	-	-
		-	-	-
		-	-	-
	<b>Total cash funds</b>		<b>54,631</b>	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>			-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>			-	-
			-	-
			-	-
			-	-
			-	-
		Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>	Equipment	Unrestricted	429	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
		Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>	Trade creditors	Unrestricted	7,218	
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		GEOFFREY COX EBONY VANDECASTEELE		

### Notes to the accounts

#### 1. Related Party Transactions

£30,230 was paid to Geoffrey Cox, trustee, for salary and in connection with an Independent Contactor Agreement with the charity.

#### 2. Trustee expenses

£591 was reimbursed to two trustees for travel and accommodation expenses.

#### 3. Taxation

The charity is not liable for Corporation Tax or Value Added Tax. Expenditure includes VAT.



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
The Top Model Foundation

**On accounts for the year  
ended**

30 September 2022

**Charity no  
(if any)**

1184463

**Set out on pages**

3 to 9

3-(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/09/2022. DD / MM / YYYY

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

**Signed:**

[Signature box]

**Date:**

[Date box]

**Name:**

CLARE HEPPENSTALL

**Relevant professional  
qualification(s) or body  
(if any):**

FCA, ICAEW

**Address:**

MUMBY HEPPENSTALL,  
WELLINGORE HALL, WELLINGORE,  
LINCOLN. LN5 0HX

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

The charity is small with limited need for internal controls, but the trustee who is responsible for the charity's finances is also an employee of the charity, the recipient of expenses claims and has an independent contractor agreement with the charity.