



Elayos

Trustees Annual Report

Year ended 30th September 2024

Elayos is the legal name of a Charitable Incorporated Organisation (CIO) granted charitable status on 23/09/2019

Charity Number

1185455

Charity’s Principle Address

Elayos C/O Southfields Farm
Packington Lane
Coleshill
Warwickshire
B46 3EJ

Trustees

Trustees who served during this period and up to the date of this report were as follows:

John Andrew Hart – Chair
(September 2019 – current)

Maggie Coleman
(December 2020 – current)

Abigail Vedder
(December 2020 – current)

Katharine Gauton
(July 2023 – April 2024)

Lorraine Stevens
(July 2023 – current)

Grace Wheeler
(September 2023 – current)

Financial Advisors

Frank Harper
29 Meriden Rd
Hampton in Arden
B92 0BS

Matthew Skelton-Smith
91 Chingford Road
Birmingham
B44 0BQ

Bank

Barclays Bank Plc
38 Hagley Rd
Birmingham
B16 8PE

Year ended 30th September 2024

Chair's Report

As I look back over the last year, it's inspiring to see the results of the dedication, passion and hard work our Co-Founders, Amelia and Hope, have put into the charity since it began in 2019. What they have created has positively impacted the lives of hundreds of vulnerable mothers and babies in Birmingham. With support from funders, trustees, volunteers and a small staff team, they have built a respected charity with a reputation for delivering compassionate and individualised support for families in need during the perinatal period.

This year we have increased our income to £122,000 and doubled our expenditure to £90,000. We increased our unrestricted reserves to £19,000, (2-3 months of expenditure), leaving the charity in a significantly better position than it was in at the end of the previous year.

The challenges that Birmingham has related to health inequalities, infant mortality and deprivation are being addressed by Elayos and our partner organisations. In this period, we've continued to work collaboratively with our partners including the NHS and other charities to help improve birth outcomes for our clients, and to empower our families to give their babies the best possible start in life.

I would like to thank everyone who has helped Elayos this year and look forward to seeing how the charity enhances its offering to clients in the year ahead.



John Andrew Hart, Chair of Trustees



Co-Founders report



As we close 2023–2024, we can see what a pivotal year it was for our charity. Whilst we remain a small and agile organisation, we had to expand our team to enable us to focus on the operations of the charity. We both continued delivering doula support in this period but grew the team with the addition of Doulas, Kalcey and Claire. Along with our Doula, Suzie, and Baby Bank Co-ordinator, Amy, we now have a bigger team, reducing staff pressure and enabling us to more easily provide staff cover for births.

We were also able to employ Caroline, our first part-time Fundraiser who has focused on building a portfolio of funding partners whose missions align with our work. Raising the funds we need with only one part-time Fundraiser is no easy feat but it has provided us with more sustainability and therefore confidence that we will be here, delivering change, for years to come.

We would like to thank our volunteers for their contribution which has been invaluable. Our volunteer roles include Postnatal Doulas, HR Advisors and Graphic Designers, and of course our dedicated board of Trustees who provide insight and guidance, strengthening our charity for the benefit of our clients and staff

**Hope Plumb and Ameila Sommers,
Co-Founders**

Objectives

Our team of qualified doulas and trained volunteers provides personalised, continuous care to individuals referred to us by NHS professionals, support workers, charities, and other organisations supporting displaced families.

We focus on addressing the needs of women, particularly those who are vulnerable and/or isolated. This includes one-to-one support, advocacy, distribution of essential items for mothers and babies, unbiased information sharing, referrals to partner organisations, and other activities as determined by our trustees. Our holistic approach ensures that every service user receives compassionate, tailored assistance to help them navigate their unique challenges.

How we're meeting our objectives

1

Continuity of Care

- Assigning each client a dedicated key worker to support them throughout their journey with Elayos, ensuring consistent and personalised care.
- Providing additional volunteers alongside key workers to broaden and strengthen the support available to clients.

2

Prenatal Support

- Meeting regularly with clients during pregnancy to build rapport and establish a trusting relationship.
- Attending medical appointments with clients, where possible, to ensure they are heard, understand their treatment plans, and feel supported.
- Being available from the 38th week of pregnancy on a 24/7 on-call basis to provide support during labour and birth, ensuring no client is left alone.

3

Birth Support

- Offering emotional, physical, and informational support during labour and delivery, tailored to the needs and preferences of the client.

Elayos' Key Activities during the reporting period

4

Postnatal Support

- Supporting clients in establishing breastfeeding and/or bottle feeding based on their choice, ensuring they feel confident and informed.
- Conducting post-birth debrief sessions to help clients process their experiences emotionally and promote positive mental well-being.
- Assisting with practical tasks such as laundry and general housekeeping to ease the transition into parenthood.
- Encouraging and supporting clients to explore their local community with their baby, including trips to the supermarket, park, and other community spaces.
- Providing toy packs for our clients' children when their baby arrives. We provide a luxury soft toy for comfort, craft items for entertainment and fidget toys to support those with additional needs.

5

Baby Bank Services

- Maintaining a baby bank storage unit to provide essential items for mothers and babies, including nappies, prams, Moses baskets, bottles, formula, and hospital bag items.
- Ensuring these items are distributed to clients who lack the means to purchase them themselves.

Elayos' Key Activities during the reporting period

6

Community Integration and Signposting

- Helping clients connect with local organisations, support groups, and community resources to build networks and reduce isolation.
- Facilitating integration into the local community through signposting and introductions to relevant services.

7

Advocacy and Emotional Support

- Providing one-to-one advocacy for clients to navigate healthcare and social systems, ensuring their voices are heard.
- Offering ongoing emotional support to build confidence and resilience in clients during pregnancy and parenthood.

8

Training and Development

- Training volunteers and doulas to deliver professional, culturally sensitive, and compassionate care.
- Offering ongoing education to ensure the team stays informed on best practices.

Elayos' Key Activities during the reporting period

9

Operational Management

- Managing day-to-day operations, including referrals, scheduling, and the coordination of care plans.
- Ensuring the sustainability of services through strategic planning and resource management.

10

Research and Collaboration

- Participating in research projects, such as the *NIHR grant application study on language in reproductive health communications, to advance the field and advocate for vulnerable families.

Elayos Baby Bank

The Elayos Baby Bank exists to support vulnerable families who have been referred to us for doula support, particularly those experiencing financial hardship, by providing essential items for mothers and babies. This service ensures that no family supported by Elayos goes without the basic necessities needed to care for their newborns, alleviating stress during a critical time in their lives.

Key Activities

Collection and Storage

The Baby Bank is managed through a dedicated storage unit where donations of new and pre-loved baby items are collected, sorted, and stored.

Range of Items Provided

Clients receive essentials including:

- Nappies, wipes, and toiletries for baby care.
- Prams, Moses baskets, and other baby equipment.
- Clothing for babies and postpartum mothers.
- Bottles and formula for feeding support.
- Hospital bag essentials for labour and postpartum recovery.

Distribution

Each client's needs are assessed by their Elayos key worker, ensuring tailored support. Items are provided directly to families during home visits or community meetings, ensuring accessibility and discretion.



Elayos Baby Bank



Membership in the Baby Bank Alliance

Elayos is a proud member of the Baby Bank Alliance, a national network that connects baby banks across the UK to collaboratively support families in need. Through this membership, we participate in monthly meetings that provide opportunities to exchange knowledge, share best practices, and discuss solutions to common challenges. The weekly newsletters keep us informed about policy updates, funding opportunities, and resources that strengthen our services. Being part of the Alliance enhances our capacity as a charity by fostering partnerships with like-minded organisations, equipping us with valuable insights, and aligning our work with broader national initiatives to combat child poverty.

Impact

During the reporting period, the Baby Bank supported 52 families. These contributions have significantly alleviated financial pressure for families, allowing them to focus on themselves and their babies. Feedback from beneficiaries underscores the importance of this service, with one mother sharing *"I was staying in supported accommodation and couldn't afford anything. Elayos didn't just help with labour, they helped to provide the things for the baby that I couldn't afford too."* The impact of the Baby Bank extends beyond material support, fostering a sense of dignity and security for vulnerable families.

Elayos Baby Bank

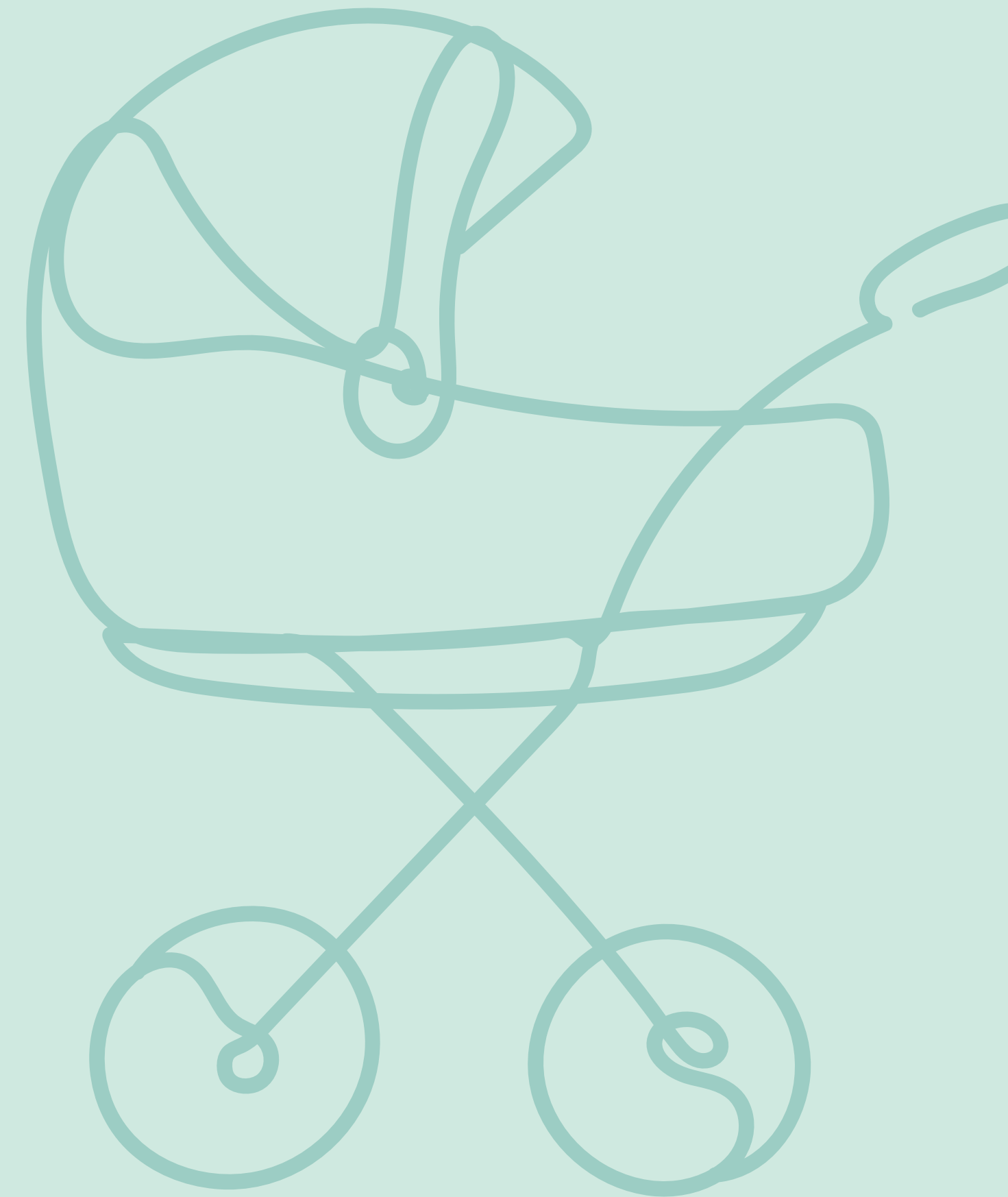
Community Engagement

The success of the Baby Bank is rooted in the generosity of community groups, and individual donors. These partnerships enable us to meet growing demand while ensuring that families receive high-quality, essential items. Volunteers play a vital role in maintaining the Baby Bank by sorting donations, preparing care packages, and assisting with deliveries. This collective effort strengthens community ties and demonstrates the power of collaboration in addressing local needs.

Challenges and Future Goals

Despite its successes, the Baby Bank faces challenges, including the limited storage capacity of our current storage container, which restricts our ability to store larger or bulkier items such as prams and other baby

equipment. This space constraint makes it difficult to meet the growing demand for support, particularly during peak periods. We have been awarded funding The 29th May 1961 Charitable Trust to expand the baby bank storage space and look forward to completing the move next year. This will allow us to expand the range of items we provide, especially for premature babies and families with multiple children by securing larger, more permanent storage facilities to accommodate these needs. Additionally, we plan to develop a formalised inventory system to improve efficiency, build stronger partnerships with businesses to ensure consistent donations, and raise awareness of the Baby Bank through targeted community campaigns. Addressing these challenges will enable us to continue growing the Baby Bank's impact and supporting more families in need.



Networking and Collaboration



Elayos actively participates in key networking and collaborative forums to enhance our services and strengthen partnerships. We are proud members of the Maternity Consortium, Pregnancy and Baby Charity Network (PBCN), Yardley Early Help, and Birmingham and Solihull Maternity and Neonatal Voices Partnership (Bsol MNVP). These networks provide valuable opportunities for collaboration with similar organisations, sharing best practices, and staying informed about developments in maternal and neonatal care.

These meetings, held weekly or monthly, have been consistently attended by Elayos representatives. By contributing to discussions, learning from others, and forging connections, we ensure that our work aligns with broader efforts to support vulnerable women and families. This engagement strengthens our ability to advocate for service users and adapt our approach to meet their evolving needs.



Training & Development

To ensure that we are well-equipped to support the families we work with, our team has undertaken a range of training programmes this year. These have focused on enhancing skills, expanding knowledge, and maintaining best practices in line with our mission. Some of the courses we attended include:

- Safeguarding Children & Young People
- Safeguarding Adults at Harm of Risk
- Bsol ICS Healthcare and Race Summit 2023
- Tools and Methods for measuring outcomes
- An exploration of the baby bank concept in the UK, MBRRACE-UK 'Saving Lives
- Improving Mothers' Care' Report 2023
- Maternity and Neonatal Engagement
- Child Exploitation
- Working with Resistant Families
- Identifying, Supporting and Protecting Girls and Women from FGM
- Why Black Mental Maternal Health Matters.



Contribution to Research

In the final term of 2023, Elayos was approached by the Research Centre for Healthcare & Communities, part of the Institute for Health and Wellbeing at Coventry University, in collaboration with University Hospitals of Coventry & Warwickshire. The invitation was to contribute to research for a National Institute for Health and Care Research (NIHR) grant application. The study, titled “The Impact and Implications of De-sexing Language in Reproductive Health Communications in the UK,” explored the evolving language used in reproductive health and its effects on communication and inclusivity. Our participation highlights Elayos’ role as a key voice in shaping the discourse around reproductive health and supporting inclusive practices.



Fundraising

We're incredibly grateful to everyone who has supported us this year! This kindness and generosity have brought some sustainability to the charity, helping us deliver our core objectives and increase our offering to clients.

Special thanks and highlights this year include:

- Our fantastic teams of Birmingham Half Marathon runners who did us proud raising a wonderful £1,200
- Our monthly donors whose regular gifts enable us to plan for the future
- Continued support from Gas Street Church and Hexagon Financial Services
- Employing our first part-time Fundraiser who has helped increase and diversify our income



Fundraising

Grants from charitable trust and foundations continued to provide the majority of funding and without this support, we simply couldn't continue our work. Huge thanks to every trust and foundation that has donated to Elayos.

Our funders include:



**THE INCLUSIVE
COMMUNITIES FUND**

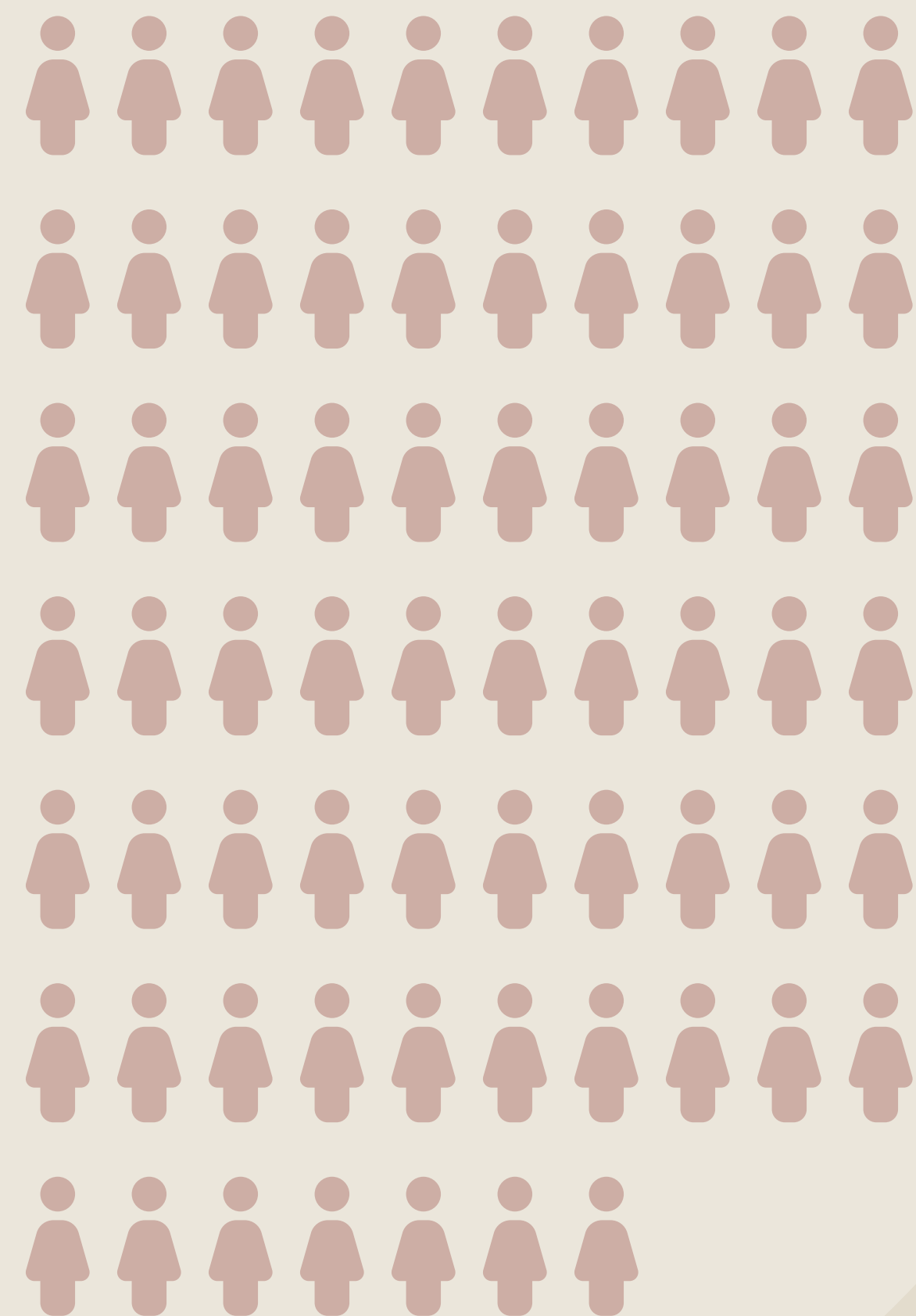


The William Dudley Trust

Impact Data

Elayos is dedicated to tackling health inequalities by supporting the communities most at risk. The majority of our clients this year were from Asian Pakistani backgrounds—a demographic with the highest maternal and neonatal mortality rates in Birmingham. By providing culturally sensitive, tailored support, we are working to improve outcomes for these families and help reduce these disparities.

Our impact data highlights the significant need for support in East Birmingham, where maternal and infant health outcomes rank among the worst in the UK. High levels of maternal deprivation, perinatal mental health challenges, and infant mortality—particularly among marginalised communities—make our work essential. Through targeted interventions, we are directly addressing these inequalities, ensuring vulnerable mothers and babies receive the care and support they need.



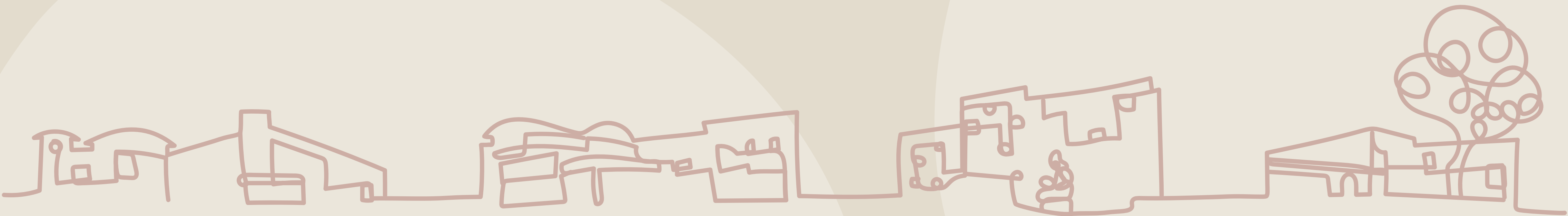
During the reporting period, we received 67 referrals, most of which came from within the NHS, with midwives referring the highest number.

Additionally, two individuals self-referred for support.



Impact Data

Client Bookings



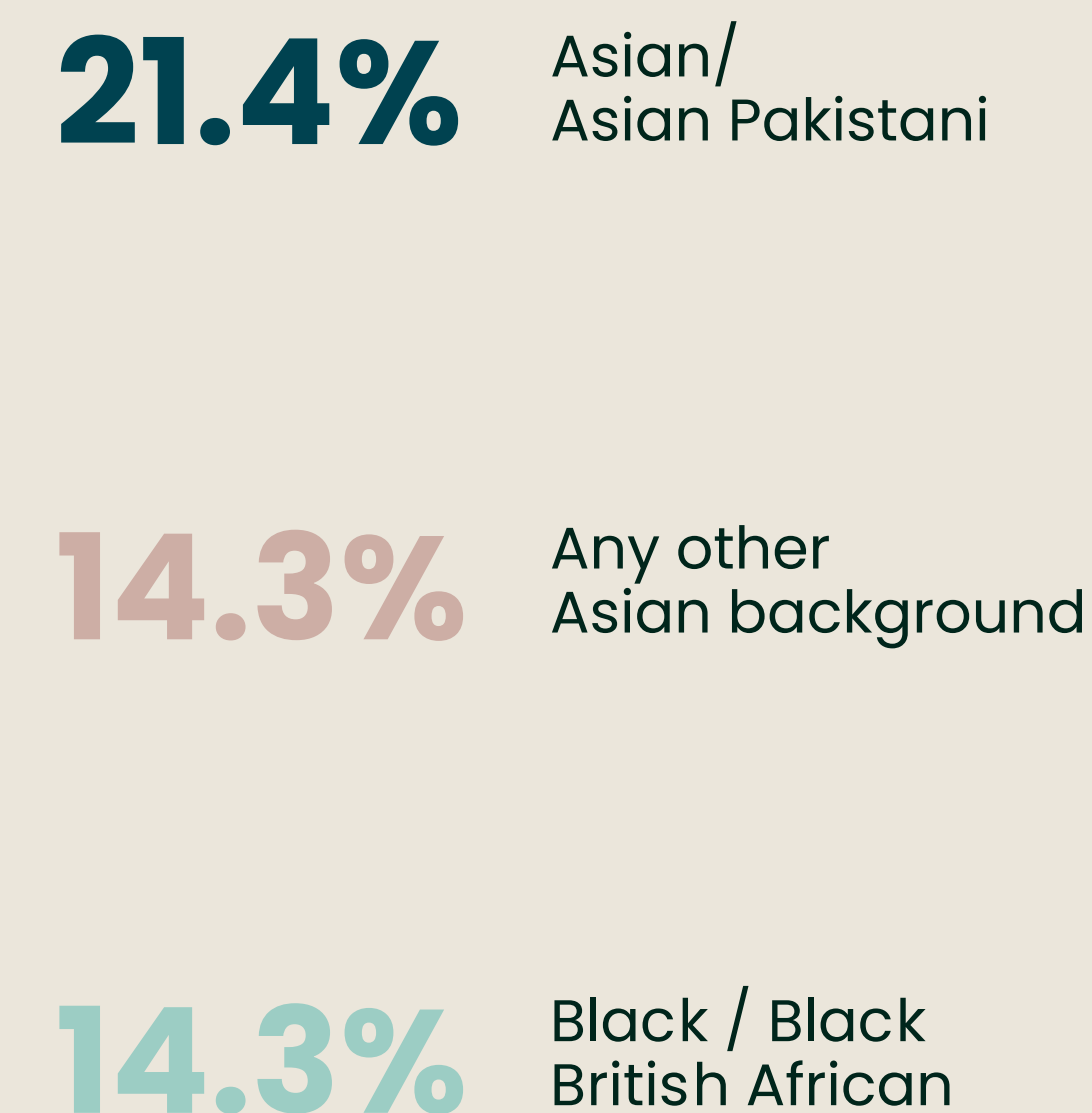
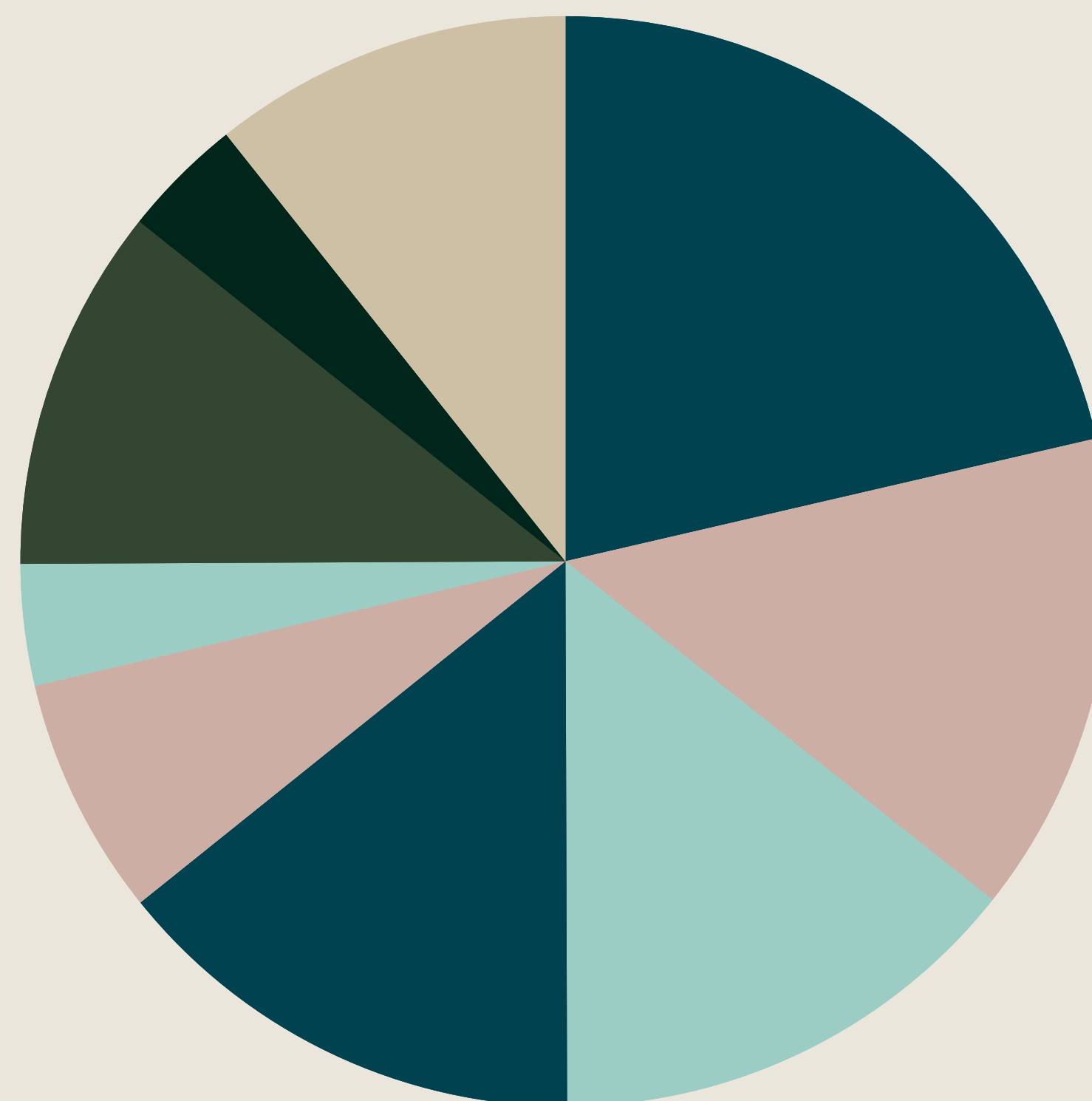
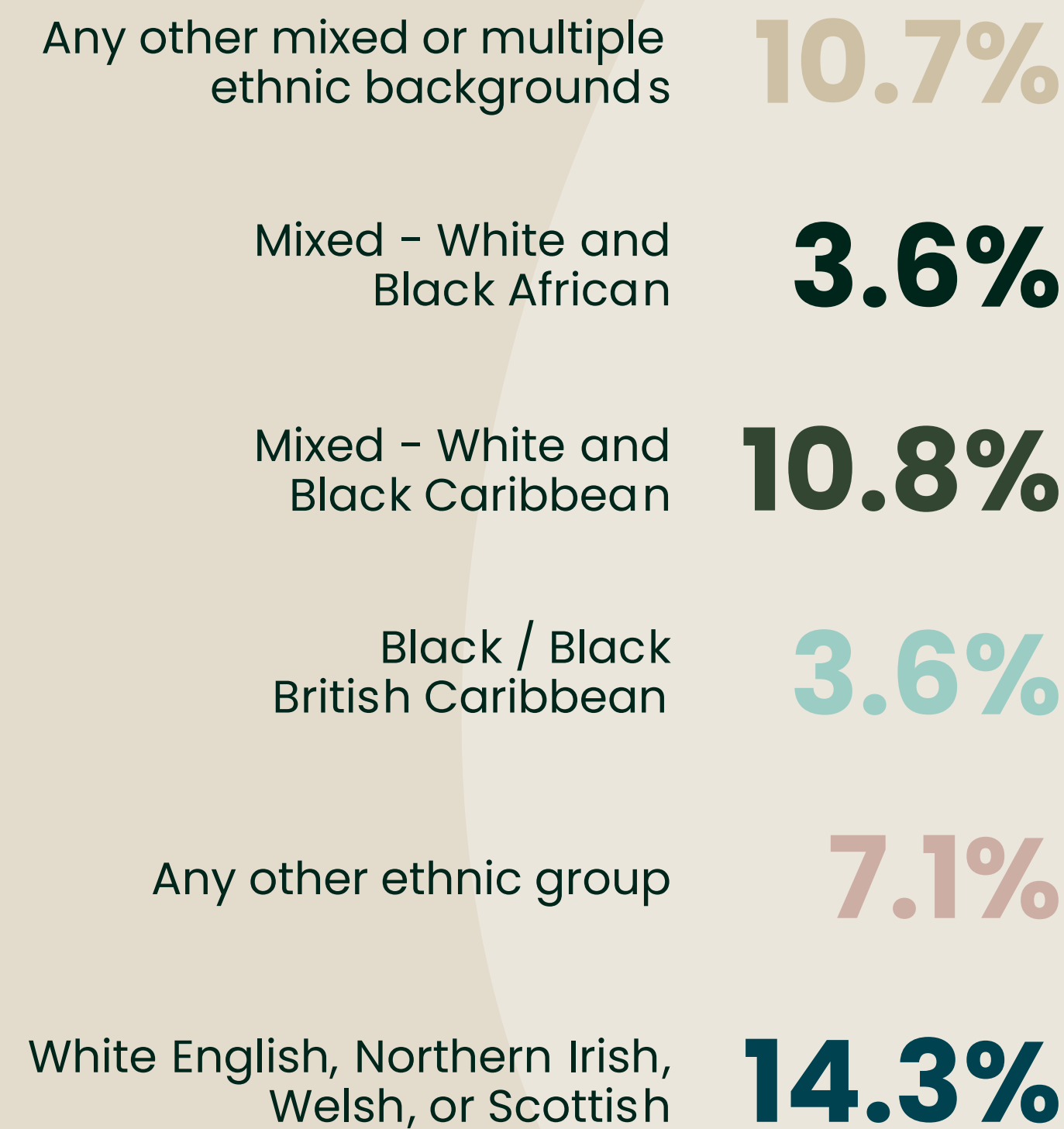
45 Heartlands
Hospital

13 Good Hope
Hospital

6 Birmingham
Women’s Hospital

3 City
Hospital

Impact Data



Reported Outcomes: Client Perspectives on Elayos' Support

71% strongly agreed that their doula helped them to feel physically prepared for their upcoming births

59% of those asked agreed that having their Doula at the birth improved their mental health during labour

24% of those who chose to breastfeed exclusively were supported by an Elayos doula

76% of our clients had a positive birth experience, with the same number strongly agreeing that having a doula contributed to this positive experience

82% said that their doula supported them emotionally during the birth

59% strongly agreed that meeting their doula before the birth helped to support their mental health

Reported Outcomes: Client Perspectives on Elayos' Support

94% of the respondents either strongly agreed or agreed that receiving continued support from their doula after birth had a positive impact on their mental health

65% either strongly agreed or agreed that working with their doula contributed to improving their family's health

71% either agreed or strongly agreed that the support provided helped them connect to their local community

88% of clients either strongly agreed or agreed that their doula provided practical support postnatally

88% either strongly agreed or agreed that receiving items from the Baby Bank alleviated their financial concerns and helped meet their babies' needs

Voices of Impact: Stories from Our Community

To illustrate the impact of our work, we have included testimonies from one of our doulas who started with us as a volunteer, a student midwife who completed her work experience with Elayos, and a thank-you message from a service user. These accounts highlight the challenges our clients face, the resilience they show, and the dedication of our team in providing vital support.

Claire Hayes – “Reflecting on my journey with Elayos”

I first heard about Elayos when Hope and Amelia shared their vision at Gas Street Church, and I immediately felt drawn to get involved. After volunteering in a postnatal role, I trained as a Doula and joined as a member of staff in May 2023.

Supporting women through birth and in the postnatal period is incredibly rewarding. Building relationships with clients during pregnancy and supporting them through contractions and birth allows me to advocate for them and ensure they feel informed. Postnatally, it's amazing to see women grow in confidence and feel more empowered in their motherhood, especially when many face financial hardship, housing issues, or isolation. I've had women tell me I feel like family when theirs can't be there.



Voices of Impact: Stories from Our Community

Our weekly doula team meetings are invaluable for support and advice, and working as part of a team is essential, especially after attending births, which can be emotionally challenging. Elayos plays an important role in bridging gaps in care due to NHS constraints. By regularly visiting women, we can pick up on safeguarding issues, identify other needs, and signpost them to additional resources. As a food bank referrer, I've also delivered food parcels to women in need.

There are challenges, especially around housing, language barriers, and finances. Many of the women we work with live in dire conditions, some struggling with housing issues such as cockroaches, bed bugs, and very limited finances or support. While these situations are heartbreaking, we do our best to support them with practical help, signposting to resources, and offering a safe, trusted presence. Our compassionate

approach also helps guide women who may not understand the healthcare system or have limited knowledge of birth.

It's rewarding to see the growth in the women we work with and to be a trusted support during their pregnancies. With the support we've received, I'm hopeful we can reach more families and continue to make a tangible difference in their lives.



Voices of Impact: Stories from Our Community

My name is Kerry and I am a final year student midwife. I am deeply passionate about enhancing the care women receive throughout pregnancy and into the postnatal period. This passion is especially focused on improving outcomes for vulnerable women. Throughout my training and whilst working in a maternity unit where many women come from disadvantaged and impoverished backgrounds, this has only strengthened my desire to positively impact their experiences.

I have observed women arriving in labour, isolated and without a birthing partner for support, lacking the financial resources to care for themselves and their babies, often feeling frightened, and uncertain about what lies ahead. Pregnancy is arguably one of the most vulnerable experiences of a woman's life and I firmly believe that no expecting, or new mother should feel alone, frightened or be unable to provide the most basic essentials for both themselves and their baby.

As a student midwife, there are often case-loading demands and time constraints that limit the support we can offer, which can lead to frustration for both midwives and women. However, working with Elayos in a non-clinical capacity gave me the opportunity to spend more quality time with the women using their services. I spent three weeks shadowing all of the Elayos doulas. I was able to help with practical tasks like helping pregnant women and new mums clean their homes, making them a cup of tea, just being there to listen to their concerns and even holding their babies while they took a well-deserved break to have a shower!

I was also able to attend a hospital appointment with a young woman who had very little support and in which her baby had a confirmed congenital heart defect. These simple yet meaningful actions helped me recognise the importance of holistic care, which goes beyond medical interventions and includes nurturing the emotional and psychological well-being of the woman and her family.



Voices of Impact: Stories from Our Community



I was able to observe firsthand how essential these services are, especially for women who face significant challenges due to poverty, social isolation, and other vulnerabilities.

One experience that particularly stands out to me during this time was spending a morning sorting and preparing parcels at the baby bank. It truly highlighted how little some women have, and it made me reflect on what they would do to access basic essentials without the support of local charities.

The team at Elayos all have a very clear passion for improving support and experiences for disadvantaged and vulnerable women. They consistently go above and beyond to ensure that the women and babies they support have the best possible experience throughout the antenatal, intrapartum, and often well into the postnatal period.

Spending time working alongside Elayos was eye-opening and provided a very real insight into just how limited support is for vulnerable women in Birmingham without services like theirs. It was also inspiring to see midwives, healthcare professionals and doulas working together harmoniously, each respecting the other's professional skills and responsibilities to provide the highest quality of care and support to birthing women. Building strong, professional relationships between midwives and doulas can only lead to better outcomes for the women and babies we care for, whether in clinical or non-clinical settings.

My time working with Elayos truly reinforced my passion for providing compassionate, woman-centered care and I am incredibly grateful for the opportunity to learn from such a dedicated and inspiring team and I will carry these lessons with me throughout my career as a midwife.

An email used with permission from an Elayos Service User

"I just wanna say thank you to the Elayos doula organisation. Because without this free doula I would definitely have had time during my labour.

When my support worker told me that she found a free doula I was so happy because every time I searched on google the cost to hire a doula was really expensive and I was staying in supported accommodation and I couldn't afford anything. Elayos will not just help you with your labour, they help you too with things you need especially if you are a first time mum or can't afford to buy stuff for your baby.

Kalcey (Elayos Doula) is one of the nicest and understanding people I've met and I felt that I'm safe when she is around. Having Kalcey around everything seems easy and calm, everything is still fresh in my mind about what happened during labour and Kalcey is my voice there, and she followed what I wanted. She was with me when I had stitches and she even helped me to take a shower.

And I thought that's it! But no, my first few weeks she always visited me and even came with me to our follow up check up. She always replies to all my messages because as a first time mum (I feel) I don't know anything.

My Baby is 4 months now and healthy, and because of this team I have a wonderful birth that I will never forget and I will always tell to everyone about it, thank you again

Lot of love, Alicia"

Independent Examiner's Report

ELAYOS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ELAYOS

We report to the trustees on our examination of the financial statements of Elayos (the Charity) for the year ended 30 September 2024.

Responsibilities and basis of report

As the trustees of the Charity (and 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 ourselves that the financial statements of the Charity are not required to be audited under Part 16 of the act 2006 Act and are eligible for independent examination, we report in respect of our examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out our examination we have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

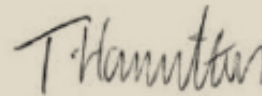
Independent examiner's statement

Since the Charity's gross income exceeded £25,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. We confirm that we are qualified to undertake the examination because we are a member of the Association of Accounting Technicians (AAT), which is one of the listed bodies.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us 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 these records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 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 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102).

We 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.



Erdingsworth Business & Tax Advisors Ltd
Unit 3 Cuckoo Wharf
427 Lichfield Road
Birmingham
B6 7SS

Financial Activites

ELAYOS

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	Notes	2024	2024	2024	2023	2023	2023
		£	£	£	£	£	£
Income from							
Donations and legacies	3	21,268	-	21,268	368	-	368
Income from charitable activities	4	23,374	78,336	101,710	-	66,380	66,380
Total Income		<u>44,642</u>	<u>78,336</u>	<u>122,978</u>	<u>368</u>	<u>66,380</u>	<u>66,748</u>
Expenditure on:							
Charitable activities	5	<u>29,021</u>	<u>62,755</u>	<u>91,777</u>	<u>-</u>	<u>13,300</u>	<u>13,300</u>
Gross Transfers between funds		-	-	-	-	-	-
Net income for the year/ Net movement in funds		<u>15,621</u>	<u>15,581</u>	<u>31,202</u>	<u>368</u>	<u>53,080</u>	<u>53,448</u>
Fund balances at 1 October 2023		<u>368</u>	<u>53,080</u>	<u>53,448</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances at 30 September 2024		<u>15,990</u>	<u>68,660</u>	<u>84,650</u>	<u>368</u>	<u>53,080</u>	<u>53,448</u>

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.

ELAYOS

BALANCE SHEET
AS AT 30TH SEPTEMBER 2024

	Notes	2024	2023
		£	£
Current assets			
Debtors	8	2,279	73
Cash at bank and in hand		<u>84,206</u>	<u>53,922</u>
		86,485	53,995
Creditors: amounts falling due within one year	9	<u>1,835</u>	<u>547</u>
Net current assets		<u>84,650</u>	<u>53,448</u>
Total assets less current liabilities		<u>84,650</u>	<u>53,448</u>
Income funds			
Restricted funds	10	68,660	53,080
<u>Unrestricted funds</u>			
General unrestricted funds		<u>15,990</u>	<u>368</u>
		<u>15,990</u>	<u>368</u>
		<u>84,650</u>	<u>53,448</u>

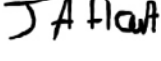
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2024.

The directors acknowledge their responsibilities for complying with the requirements of the 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.

Approved by the trustees on 16th June 2025


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John Andrew Hart
Chair

ELAYOS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

1 Accounting policies
Charity information
Elayos is a private company limited by guarantee incorporated in England and Wales. The registered office is Southfields Farm, Packington Lane, Coleshill, Birmingham.

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). The charity is a Public Benefit Entity as defined by FRS 102.

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 near 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 unrestricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the Charity must maintain the capital.

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 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.

Financial Activites

ELAYOS	
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)	
FOR THE YEAR ENDED 30 TH SEPTEMBER 2024	
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 based on time spent, and depreciation charges are allocated on the portion of the assets use.
1.6	Cash and cash equivalents Cash and cash equivalents include cash in hand, deposits held with banks, other short-term liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.
1.7	Trade debtors Trade debtors are amounts due from customers for services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.
1.8	Trade creditors Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operation 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.

ELAYOS	
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)	
FOR THE YEAR ENDED 30 TH SEPTEMBER 2024	
1.9	Employee benefits The cost of any unused holiday entitlement is recognised in the period in which the employees' services are received. Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of any employee or to provide termination benefits.
1.10	Retirement benefits Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.
2	Critical accounting estimates and judgements In the application of the Charity's accounting policies, the trustees are required to make judgments, 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 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, or in the period of the revision and future periods where the revision affects both current and future periods.

ELAYOS		
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)		
FOR THE YEAR ENDED 30 TH SEPTEMBER 2024		
3	Donations and legacies	
	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	42,170	368
Gift Aid	2,473	-
	<u>44,642</u>	<u>368</u>
	Donations and gifts	(Continued)
	Contracts	-
	Donations	21,268
	Grants	23,374
	<u>44,642</u>	<u>368</u>
4	Income from charitable activities	
	Restricted	Restricted
	2024	2023
	£	£
Grants	78,336	66,380
Analysis by fund		
Unrestricted funds	44,642	368
Restricted funds	78,336	66,380
	<u>122,978</u>	<u>66,748</u>

Financial Activites

ELAYOS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

5 Charitable activities

	Charitable Activities	Total	Charitable Activities	Total
	2024	2024	2023	2023
	£	£	£	£
Staff costs	74,047	74,047	11,143	11,143
Depreciation and impairment	-	-	-	-
Office premises and other costs	16,514	16,514	-	-
Governance costs	960	960	-	-
Staff and training	256	256	-	-
	<u>91,777</u>	<u>91,777</u>	<u>11,143</u>	<u>11,143</u>
Analysis by fund				
Unrestricted funds	29,021	29,021	5,692	5,692
Restricted funds	62,755	62,755	2,757	2,757
	<u>91,777</u>	<u>91,777</u>	<u>8,449</u>	<u>8,449</u>

6 Trustees

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

ELAYOS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

7 Employees

The average monthly number of employees during the year was 2 (2023: 2)

Employment costs	2024	2023
	£	£
Wages and salaries	73,646	11,143
Social security costs	-	-
Other pension costs	402	-
	<u>74,047</u>	<u>11,143</u>

There were no employees whose annual remuneration was more than £80,000.

8 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	2,007	73
Prepayments and accrued income	<u>272</u>	<u>-</u>
	<u>2,279</u>	<u>73</u>

9 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	268	-
Trade creditors	305	547
Other creditors	302	-
Accruals and deferred income	<u>960</u>	<u>-</u>
	<u>1,835</u>	<u>547</u>

ELAYOS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

10 Operating lease commitments

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

	2025	2024
	£	£
Within 1 year	994	994
Between two and five years	<u>0</u>	<u>1,987</u>
	<u>994</u>	<u>2,981</u>

11 Related party transactions

There were no disclosable related party transactions during the year (2024: £nil).

12 Independent examination

The remuneration paid to the independent examiner was £960 (2023: nil).

Elayos