

# STUDENTS4STUDENTS

England & Wales · Charity number 1186813

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2019-12-09

**Register** [View on the Charity Commission register](#)

## Contact

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## Activities

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**Objects:** TO ADVANCE EDUCATION FOR THE PUBLIC BENEFIT, IN PARTICULAR BUT NOT EXCLUSIVELY BY: (A) PROVIDING TUTORING FOR PRIMARY AND SECONDARY SCHOOL PUPILS WHO HAVE BEEN IDENTIFIED AS BEING AT RISK OF FAILING TO REACH THEIR EDUCATION ATTAINMENT TARGETS IN LITERARY AND NUMERACY, WITH THE AIM OF REMOVING BARRIERS TO THEIR CONTINUING EDUCATION; (B) PROVIDING TRAINING, SUPPORT AND OPPORTUNITIES FOR STUDENTS ENGAGED IN FURTHER OR HIGHER EDUCATION, SO THAT THEY CAN PROVIDE TUTORING AS A MEANS OF FACILITATING THE REMOVAL OF BARRIERS TO CONTINUING EDUCATION, THUS EMPOWERING PRIMARY AND SECONDARY SCHOOL PUPILS TO ACHIEVE THEIR LEARNING POTENTIAL; (C) EMPOWERING STUDENTS ENGAGED IN FURTHER OR HIGHER EDUCATION, THROUGH TRAINING, SUPPORT AND OPPORTUNITIES, TO MAKE POSITIVE CHANGE TO EDUCATIONAL OUTCOMES IN THEIR LOCAL COMMUNITIES.

**Activities:** Student4Students is an education charity that provides free, one-to-one primary school tuition in English and Maths. Our lessons are organised and taught by university students in their local community. We currently have branches in Bristol, Oxford and Durham.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Economic/community Development/employment
- **Who:** Children/young People

## Geography

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- Throughout England

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-06-30	£6,551	£4,175	-	-
2024-06-30	£6,220	£10,950	-	-
2023-06-30	£9,318	£9,445	-	-
2022-06-30	£5,422	£6,257	-	-
2021-06-30	£8,032	£5,403	-	-
2020-06-30	£5,023	£1,289	-	-

## Trustees

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Name	Role	Appointed
William Joseph Orazio Clare	Chair	2019-10-01

**STUDENTS4STUDENTS**

England & Wales - Charity number 1186813

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# Accounts

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**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

Students4Students		Charity No	1186813
<b>Annual accounts for the period</b>			
1st July 2024	<b>To</b>	30th June 2025	


## Section A Statement of financial activities

Recommended categories by activity	Unrestricted	Restricted	Endowment	Total funds	Prior year funds
	funds	income funds	funds		
	£	£	£		
	F01	F02	F03	F04	F05
<b>Income (Note 3)</b>					
<b>Income and endowments from:</b>					
Donations and legacies	5,104	-	-	5,104	3,075
Gift Aid	-	-	-	-	698
Grants	1,000	-	250	1,250	2,298
Fundraising	112	-	85	197	150
Other	-	-	-	-	-
<b>Total</b>	<b>6,216</b>	<b>-</b>	<b>335</b>	<b>6,551</b>	<b>6,220</b>
<b>Expenditure (Note 4)</b>					
<b>Expenditure on:</b>					
Raising funds	494	-	-	494	799
Charitable activities	955	-	2,671	3,626	10,016
Other	56	-	-	56	135
<b>Total</b>	<b>1,504</b>	<b>-</b>	<b>2,671</b>	<b>4,175</b>	<b>10,950</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	<b>4,712</b>	<b>-</b>	<b>-</b>	<b>2,376</b>	<b>-</b>
Net gains/(losses) on investments	-	-	-	-	-
<b>Net income/(expenditure) Extraordinary items</b>	<b>4,712</b>	<b>-</b>	<b>-</b>	<b>2,376</b>	<b>-</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other recognised gains/(losses):</b>	<b>-</b>	<b>-</b>	<b>71</b>	<b>-</b>	<b>-</b>
Loan repayments	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
<b>Net movement in funds</b>	<b>4,641</b>	<b>-</b>	<b>-</b>	<b>2,376</b>	<b>-</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	2,124	720	-	2,242	6,972
<b>Total funds carried forward</b>	<b>6,765</b>	<b>720</b>	<b>-</b>	<b>4,618</b>	<b>2,242</b>

## Section B Balance sheet

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
<b>Fixed assets</b>					
Tangible assets (Note 6)	-	-	-	-	-
Intangible assets (Note 6A)	-	-	-	-	50
<b>Total fixed assets</b>	-	-	-	-	50
<b>Current assets</b>					
Debtors (Note 7)	339	-	-	339	669
Cash at bank and in hand (Note 10)	6,425	722	2,398	9,545	5,628
<b>Total current assets</b>	6,765	722	2,398	9,884	6,297
<b>Creditors: amounts falling due within one year (Note 8)</b>	-	-	5,267	5,267	4,105
<b>Net current assets/(liabilities)</b>	6,765	722	- 2,869	4,618	2,192
<b>Total assets less current liabilities</b>	6,765	722	- 2,869	4,618	2,242
<b>Creditors: amounts falling due after one year (Note 9)</b>	-	-	-	-	-
<b>Provisions for liabilities</b>	-	-	-	-	-
<b>Total net assets or liabilities</b>	6,765	722	- 2,869	4,618	2,242
<b>Funds of the Charity</b>					
Endowment funds (Note 13)	-	-	2,868	2,868	603
Restricted income funds (Note 13)		722		722	722
Unrestricted funds	6,765		-	6,765	2,124
Revaluation reserve				-	-
<b>Total funds</b>	6,765	722	- 2,868	4,618	2,242

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Fred Harrison-James	29.05.2026

**Note 1 Basis of preparation**

*This section should be completed by all charities .*

**1.1 Basis of accounting**

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

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

**1.2 Going concern**

Subsequent to the year end, the trustees and directors of the charity have decided that it should cease operations as existing volunteers were no longer able to sustain their significant commitment to the charity. Therefore, these accounts have been made on the basis that the charity is no longer a going concern.

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.1.

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

**1.5 Material prior year errors**

No material prior year errors have been identified in the reporting period (3.47 FRS 102 SORP).

## Note 2 Accounting policies

## 2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Legacies</b>	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
				✓

**2.3 EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓		

<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
				✓

	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
				✓

<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		✓		

<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
				✓

<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		✓		

<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		✓		

<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
				✓

<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		✓		

<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		✓		

**2.4 ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £300	Yes	No	N/a
	They are valued at cost.	✓		

The depreciation rates and methods used are disclosed in note 9.2.

<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
		✓		

	They are valued at cost.	Yes	No	N/a
		✓		

<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
				✓

	They are valued at cost.	Yes	No	N/a
				✓

<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
				✓

	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
				✓

<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
				✓

	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
				✓

	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
				✓

<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		✓		

<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
				✓

Yes No N/a

They are valued at fair value except where they qualify as basic financial instruments.

		✓
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## Note 3

## Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>						
Donations and legacies:	Donations and gifts	5,104	-	-	5,104	3,075
	Gift Aid	-	-	-	-	698
	Grants	1,000	-	250	1,250	2,298
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>6,104</b>	<b>-</b>	<b>250</b>	<b>6,354</b>	<b>6,070</b>
Other trading activities:	Fundraising	112	-	85	197	150
	Interest on trading account	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>112</b>	<b>-</b>	<b>85</b>	<b>197</b>	<b>150</b>
<b>TOTAL INCOME</b>		<b>6,216</b>	<b>-</b>	<b>335</b>	<b>6,551</b>	<b>6,220</b>

## Section C

## Notes to the accounts

(cont)

## Note 4

## Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
<b>Expenditure on raising funds:</b>								
Incurring seeking donations	180	-	-	180	291	-	-	291
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	216	-	-	216	198	-	-	198
Advertising and marketing costs	-	-	-	-	82	-	-	82
Support costs (note 5)	98	-	-	98	174	-	54	228
<b>Total expenditure on raising funds</b>	<b>494</b>	<b>-</b>	<b>-</b>	<b>494</b>	<b>745</b>	<b>-</b>	<b>54</b>	<b>799</b>
<b>Expenditure on charitable activities:</b>								
Tuition facilitation	312	-	2,045	2,357	3,313	13	1,947	5,272
Insurance	0	-	286	286	55	-	190	245
Teaching resources	149	-	-	149	-	-	330	330
Child safety training	-	-	35	35	-	-	1,020	1,020
DBS checks	12	-	168	180	11	-	319	330
Tutor recruitment	260	-	55	315	269	-	652	921
Tutor welfare	-	-	-	-	-	-	62	62
Tutor training	-	-	-	-	-	-	191	191
Tutor travel	27	-	82	109	69	-	658	589
Online tuition costs	-	-	-	-	-	-	99	99
School engagement	-	-	-	-	500	-	-	500
Support costs (note 5)	195	-	-	195	348	-	108	456
<b>Total expenditure on charitable activities</b>	<b>955</b>	<b>-</b>	<b>2,671</b>	<b>3,626</b>	<b>4,427</b>	<b>13</b>	<b>5,576</b>	<b>10,016</b>
<b>Other</b>								
Support costs (note 5)	56	-	-	56	135	-	-	135
<b>Total other expenditure</b>	<b>56</b>	<b>-</b>	<b>-</b>	<b>56</b>	<b>135</b>	<b>-</b>	<b>-</b>	<b>135</b>
<b>TOTAL EXPENDITURE</b>	<b>1,504</b>	<b>-</b>	<b>2,671</b>	<b>4,175</b>	<b>5,307</b>	<b>13</b>	<b>5,630</b>	<b>10,950</b>

## Section C

## Notes to the accounts

**Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

This year

Support cost	Raising funds	Charitable activities	Other	Grand total	Basis of allocation
	£	£	£	£	
Depreciation	-	-	-	-	See below
Amortisation	17	33	-	50	See below
Website costs	81	162	-	243	See below
Strategy day	-	-	-	-	See below
Other admin costs	-	-	56	56	See below
<b>Total</b>	<b>98</b>	<b>195</b>	<b>56</b>	<b>349</b>	

Last year

Support cost	Raising funds	Charitable activities	Other	Grand total	Basis of allocation (Describe method)
	£	£	£	£	
Depreciation	75	150	-	224	See below
Amortisation	67	133	-	200	See below
Website costs	57	114	-	171	See below
Strategy day	30	59	-	89	See below
Other admin costs	-	-	135	135	See below
<b>Total</b>	<b>228</b>	<b>456</b>	<b>135</b>	<b>819</b>	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

All support costs except other admin costs have been apportioned one-third to raising funds and two-thirds to charitable activities. This estimate reflects the amount of volunteer time spent on each activity. Other administrative costs have been categorised as 'other' expenses.

**Section C**

**Notes to the accounts**

**Note 6 Tangible fixed assets**

*Please complete this note if the charity has any tangible fixed assets*

**6.1 Cost or valuation**

	Plant, machinery and motor vehicles	Total
	£	£
At the beginning of the year	1,222	1,222
Additions		-
Revaluations	-	-
Disposals	-	-
Transfers	-	-
At end of the year	1,222	1,222

**6.2 Depreciation and impairments**

<b>Basis</b>	SL over 4 years	SL over 4 years
<b>Rate</b>	25%	25%

At beginning of the year	1,222	1,222
Disposals	-	-
Depreciation		-
Impairment	-	-
Transfers	-	-
At end of the year	1,222	1,222

**14.3 Net book value**

Net book value at the beginning of the year	-	-
Net book value at the end of the year	-	-

**Section C**

**Notes to the accounts**

**Note 6A**

**Intangible fixed assets**

**6.1 Cost or valuation**

	Website development	Total
	£	£
At the beginning of the year	600	600
Additions	-	-
Revaluations	-	-
Disposals	-	-
Transfers	-	-
At end of the year	600	600

**6.2 Depreciation and impairments**

Basis	SL over 3 years	SL over 3 years
Rate	33%	33%

At beginning of the year	550	550
Disposals	-	-
Amortisation	50	50
Impairment	-	-
Transfers	-	-
At end of the year	600	600

**14.3 Net book value**

Net book value at the beginning of the year	50	50
Net book value at the end of the year	-	-

**Section C** Notes to the accounts (cont)

**Note 7** Debtors and prepayments

*Please complete this note if the charity has any debtors or prepayments.*

Analysis of debtors

Trade debtors  
Prepayments and accrued income  
Other debtors  
Total

	This year	Last year
	£	£
Trade debtors	-	-
Prepayments and accrued income	339	668
Other debtors	-	-
<b>Total</b>	<b>339</b>	<b>668</b>

**Section C** Notes to the accounts (cont)

**Note 8** Creditors and accruals

**8.1 Analysis of creditors**

Bank loans and overdrafts  
 Trade creditors  
 Accruals and deferred income  
 Taxation and social security  
 Other creditors - branch funding

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Accruals and deferred income	-	1,070	-	-
Taxation and social security	-	-	-	-
Other creditors - branch funding	5,267	3,035	-	-
<b>Total</b>	<b>5,267</b>	<b>4,105</b>	<b>-</b>	<b>-</b>

**Note 9 Other disclosures for debtors, creditors and other basic financial instruments**

9.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

The charity has recognised accrued income of £339 (2024: £339) relating to future Gift Aid claims within the accounts. It has recognised no other financial assets.

The charity has recognised accruals of £Nil (2024: £1,070) within the accounts. It has recognised no other financial liabilities.

The significance of financial instruments on charity's financial position and performance is therefore minimal.

**Section C** Notes to the accounts (cont)

**Note 10** Cash at bank and in hand

Cash at bank and on hand  
 Other  
 Total

This year £	Last year £
9,545	5,628
-	-
<b>9,545</b>	<b>5,628</b>

**Section C** Notes to the accounts (cont)

**Note 11** Fair value of assets and liabilities

11.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed), liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

Students4Students holds no financial instruments or investments at the period end, and therefore is not exposed to credit or market risk. At the end of the reporting period, the charity had cash in bank of £9,545 (2024: £5,628), providing confidence in the charity's capacity to manage liquidity risk for the foreseeable future.

11.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

The fair value of financial instruments held by the charity has not changed as a result of changes in credit risk.

**Note 12** **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

In August 2025, the decision was taken by the trustees and director for the charity to cease operations, as it was no longer possible for existing volunteers to maintain their significant commitment to the charity. As a result, the accounts have not been prepared on a going concern basis.

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

The remaining funds in the charity will be used to settle any remaining obligations. Any residual funds will be transferred to the York branch, which will continue to operate under the Student Union. In this way, it is hoped that the remaining charity funds will be utilised most closely in line with Students4Students' charitable objectives.

**Section C** Notes to the accounts (cont)

Note 13 Charity funds

13.1 Details of material funds held and movements during the CURRENT reporting period

\* Key: D - designated income funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type D, R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Capital expenditure £	Fund balances carried forward £
Barclays account ending -1019	D	Branch account for Oxford	26	-	(681)	-	-	708
Barclays account ending -1808	D	Branch account for Bristol	1,014	-	(742)	36	-	1,720
Barclays account ending -2019	D	Branch account for Durham	993	-	(419)	-	-	1,412
Barclays account ending -8128	D	Branch account for York	1,002	85	(545)	35	-	1,427
Barclays account ending -4716	UR	Central branch account	2,486	1,044	2,436	(71)	-	5,896
Barclays account ending -0025	UR	Savings account	0	-	-	-	-	0
CAF account - Oxford funds	D	Branch account for Oxford	2,103	250	(250)	-	-	2,103
CAF account - general funds	UR	Central branch account	363	5,172	(3,645)	-	-	1,164
Bristol SU RAG account	R	Funds held by Bristol Student Union Raise and Give on behalf of Bristol branch	379	-	-	-	-	379
Website grant	R	To fund improvement of Students4Students' website, and other professionalisation improvements.	0	-	-	-	-	0
Welfare grant	R	To fund Mental Health First Aid awareness training for branch and national committee members	342	-	-	-	-	342
Foyle Grant	R	To fund the delivering of tuition in Durham for the academic year 2022/23	-	-	-	-	-	-
Schroder Grant	R	To fund the delivering of tuition for the academic year 2021/22	-	-	-	-	-	-
<b>Other funds</b>	N/A	Non-cash items (prepayments, depreciation); Expenses paid by director; Loan repayments; Capital expenditure.	328	-	(329)	-	-	1
<b>Total Funds</b>			<b>2,242</b>	<b>6,551</b>	<b>4,175</b>	<b>-</b>	<b>-</b>	<b>4,618</b>

**Section C** Notes to the accounts (cont)

Note 13 Charity funds

13.2 Details of material funds held and movements during the PREVIOUS reporting period

\* Key: D - designated income funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type D, R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Capital expenditure £	Fund balances carried forward £
Barclays account ending -1019	D	Branch account for Oxford	1,074	1,098	(1,778)	(420)	-	26
Barclays account ending -1808	D	Branch account for Bristol	18	150	(1,299)	118	-	1,014
Barclays account ending -2019	D	Branch account for Durham	79	-	(1,632)	718	-	993
Barclays account ending -4716	UR	Central branch account	0	-	(1,002)	-	-	1,002
Barclays account ending -8128	UR	Savings account	4,785	1,082	(2,965)	(416)	-	2,486
Barclays account ending -0025	UR	Savings account	0	-	-	-	-	0
CAF account - Oxford funds	D	Branch account for Oxford	2,103	-	-	-	-	2,103
CAF account - general funds	UR	Central branch account	1,911	3,891	(2,342)	-	-	363
Bristol SU RAG account	R	Funds held by Bristol Student Union Raise and Give on behalf of Bristol branch	379	-	-	-	-	379
Website grant	R	To fund improvement of Students4Students' website, and other professionalisation improvements.	0	-	-	-	-	0
Welfare grant	R	To fund Mental Health First Aid awareness training for branch and national committee members	342	-	-	-	-	342
Foyle Grant	R	To fund the delivering of tuition in Durham for the academic year 2022/23	13	-	(13)	-	-	-
Schroder Grant	R	To fund the delivering of tuition for the academic year 2021/22	-	-	-	-	-	-
<b>Other funds</b>	<b>N/A</b>	Non-cash items (prepayments, depreciation); Expenses paid by director; Loan repayments; Capital expenditure.	247	-	81	-	-	328
<b>Total Funds</b>			<b>6,972</b>	<b>6,220</b>	<b>10,950</b>	<b>0</b>	<b>-</b>	<b>2,242</b>

## Note 13 Charity funds (cont)

## 13.3 Transfers between funds

## This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	None in the year.	-
Between unrestricted and endowment funds	Transfers from central bank accounts to branch accounts to aid cash flow.	71
Between endowment and unrestricted funds	None in the year.	-

## Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	None in the year.	-
Between unrestricted and endowment funds	Transfers from central bank accounts to branch accounts to aid cash flow.	416
Between endowment and unrestricted funds	None in the year.	-

## 13.4 Designated funds

## This year

Planned use	Purpose of the designation	Amount
Oxford branch	To fund tuition undertaken by the Oxford branch.	1,395
Durham branch	To fund tuition undertaken by the Durham branch.	- 1,412
Bristol branch	To fund tuition undertaken by the Bristol branch.	- 1,720
York branch	To fund tuition undertaken by the York branch.	- 1,427
	<b>Total designated funds</b>	<b>- 3,163</b>

## Last year

Planned use	Purpose of the designation	Amount
Oxford branch	To fund tuition undertaken by the Oxford branch.	1,013
Durham branch	To fund tuition undertaken by the Durham branch.	- 1,689
Bristol branch	To fund tuition undertaken by the Bristol branch.	- 2,008
York branch	To fund tuition undertaken by the York branch.	- 1,967
	<b>Total designated funds</b>	<b>- 4,651</b>

**Note 14 Transactions with trustees and related parties****14.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity. In addition, there were no such remuneration and benefits in the prior year.

**14.3 Transaction(s) with related parties****This year**

There have been no related party transactions in the reporting period.

**Last year**

There were no related party transactions in the reporting period.

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

No transactions identified above

*For any related party, please provide details of any guarantees given or received.*

No guarantees have been given or received.

**STUDENTS4STUDENTS**

England & Wales - Charity number 1186813

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# Accounts

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CHARITY COMMISSION  
FOR ENGLAND AND WALES

Students4Students	Charity No	1186813
Annual accounts for the period		
1st July 2023	To	30th June 2024

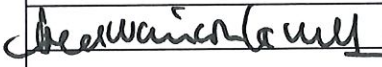
## Section A Statement of financial activities

Recommended categories by activity	Restricted			Total funds £ F04	Prior year funds £ F05
	Unrestricted funds £ F01	income funds £ F02	Endowment funds £ F03		
<b>Income (Note 3)</b>					
Income and endowments from:					
Donations and legacies	3,075	-	-	3,075	1,543
Gift Aid	698	-	-	698	-
Grants	1,200	-	1,098	2,298	7,000
Fundraising	-	-	150	150	775
Other	-	-	-	-	-
<b>Total</b>	<b>4,972</b>	<b>-</b>	<b>1,248</b>	<b>6,220</b>	<b>9,318</b>
<b>Expenditure (Note 4)</b>					
Expenditure on:					
Raising funds	745	-	54	799	1,080
Charitable activities	4,427	13	5,576	10,016	8,281
Other	135	-	-	135	84
<b>Total</b>	<b>5,307</b>	<b>13</b>	<b>5,630</b>	<b>10,950</b>	<b>9,445</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	<b>- 335</b>	<b>- 13</b>	<b>- 4,383</b>	<b>- 4,730</b>	<b>- 127</b>
Net gains/(losses) on investments	-	-	-	-	-
<b>Net income/(expenditure) Extraordinary items</b>	<b>- 335</b>	<b>- 13</b>	<b>- 4,383</b>	<b>- 4,730</b>	<b>- 127</b>
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):	- 416	-	416	-	0
Loan repayments	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
<b>Net movement in funds</b>	<b>- 751</b>	<b>- 13</b>	<b>- 3,967</b>	<b>- 4,730</b>	<b>- 127</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	2,875	733	3,364	6,972	7,099
<b>Total funds carried forward</b>	<b>2,124</b>	<b>720</b>	<b>- 603</b>	<b>2,242</b>	<b>6,972</b>

## Section B Balance sheet

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
<b>Fixed assets</b>					
Tangible assets (Note 6)	-	-	-	-	224
Intangible assets (Note 6A)	50	-	-	50	250
<i>Total fixed assets</i>	50	-	-	50	474
<b>Current assets</b>					
Debtors (Note 7)	339	-	330	669	587
Cash at bank and in hand (Note 10)	2,804	722	2,103	5,628	6,929
<i>Total current assets</i>	3,143	722	2,432	6,297	7,515
<b>Creditors: amounts falling due within one year (Note 8)</b>	1,070	-	3,035	4,105	1,017
<i>Net current assets/(liabilities)</i>	2,073	722	- 603	2,192	6,496
<i>Total assets less current liabilities</i>	2,123	722	- 603	2,242	6,972
<b>Creditors: amounts falling due after one year (Note 9)</b>	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
<i>Total net assets or liabilities</i>	2,123	722	- 603	2,242	6,972
<b>Funds of the Charity</b>					
Endowment funds (Note 13)	-		- 603	- 603	3,364
Restricted income funds (Note 13)		722		722	734
Unrestricted funds	2,124		-	2,124	2,874
Revaluation reserve				-	
<i>Total funds</i>	2,124	722	- 603	2,242	6,972

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Fred Harrison-James	22.04.25

**Note 1 Basis of preparation**

*This section should be completed by all charities .*

**1.1 Basis of accounting**

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

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

**1.2 Going concern**

At the reporting date, Students4Students had total funds of £2,240 (2023: £6,972), with £1,519 (2023: £6,239) relating to unrestricted or designated funds. During the year, Students4Students had a net loss of £4,730 (2023: loss of £127). Nonetheless, given its strong cash balance, the trustees expect that Students4Students will continue to be able to meet its liabilities as they fall due. Since the year end, Students4Students continued to provide free online tuition to primary school children, demonstrating its ongoing capacity to operate. Therefore, it is the expectation of the trustees that Students4Students will continue as a going concern for the foreseeable future.

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.1.

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

**1.5 Material prior year errors**

No material prior year errors have been identified in the reporting period (3.47 FRS 102 SORP).

## Note 2 Accounting policies

## 2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Legacies</b>	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
				✓
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
				✓

## 2.3 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓		
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
				✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
				✓
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		✓		
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
				✓
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		✓		
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		✓		
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
				✓
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		✓		
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		✓		

## 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	£300	Yes	No	N/a
	They are valued at cost.		✓		
<b>Intangible fixed assets</b>	The depreciation rates and methods used are disclosed in note 9.2.		Yes	No	N/a
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5		✓		
	They are valued at cost.		Yes	No	N/a
			✓		
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.		Yes	No	N/a
					✓
	They are valued at cost.		Yes	No	N/a
					✓
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.		Yes	No	N/a
					✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments		Yes	No	N/a
					✓
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.		Yes	No	N/a
					✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.		Yes	No	N/a
					✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.		Yes	No	N/a
					✓

<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		✓		
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
				✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
				✓

## Note 3

## Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>						
Donations and legacies:	Donations and gifts	3,075	-	-	3,075	1,543
	Gift Aid	698	-	-	698	-
	Grants	1,200	-	1,098	2,298	7,000
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>4,972</b>	<b>-</b>	<b>1,098</b>	<b>6,070</b>	<b>8,543</b>
Other trading activities:	Fundraising			150	150	775
	Interest on trading account				-	-
	Other				-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>150</b>	<b>775</b>
<b>TOTAL INCOME</b>		<b>4,972</b>	<b>-</b>	<b>1,248</b>	<b>6,220</b>	<b>9,318</b>

**Section C** **Notes to the accounts** **(cont)**

**Note 4** **Analysis of expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
<b>Expenditure on raising funds:</b>								
Incurring seeking donations	291	-	-	291	216	-	-	216
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	198	-	-	198	343	-	-	343
Advertising and marketing costs	82	-	-	82	190	-	-	190
Support costs (note 5)	174	-	54	228	277	-	54	332
<b>Total expenditure on raising funds</b>	<b>745</b>	<b>-</b>	<b>54</b>	<b>799</b>	<b>1,026</b>	<b>-</b>	<b>54</b>	<b>1,080</b>
<b>Expenditure on charitable activities:</b>								
Tuition facilitation	3,313	13	1,947	5,272	-	4,988	-	4,988
Insurance	55	-	190	245	95	-	202	297
Teaching resources	-	-	330	330	-	150	176	325
Child safety training	-	-	1,020	1,020	-	-	520	520
DBS checks	11	-	319	330	44	-	176	220
Tutor recruitment	269	-	652	921	314	-	92	406
Tutor welfare	-	-	62	62	-	-	-	-
Tutor training	-	-	191	191	-	-	-	-
Tutor travel	-	69	658	589	195	-	380	575
Online tuition costs	-	-	99	99	-	99	189	288
School engagement	500	-	-	500	-	-	-	-
Support costs (note 5)	348	-	108	456	555	-	108	663
<b>Total expenditure on charitable activities</b>	<b>4,427</b>	<b>13</b>	<b>5,576</b>	<b>10,016</b>	<b>1,202</b>	<b>5,236</b>	<b>1,842</b>	<b>8,281</b>
<b>Other</b>								
Support costs (note 5)	135	-	-	135	84	-	-	84
<b>Total other expenditure</b>	<b>135</b>	<b>-</b>	<b>-</b>	<b>135</b>	<b>84</b>	<b>-</b>	<b>-</b>	<b>84</b>
<b>TOTAL EXPENDITURE</b>	<b>5,307</b>	<b>13</b>	<b>5,630</b>	<b>10,950</b>	<b>2,313</b>	<b>5,236</b>	<b>1,896</b>	<b>9,445</b>

**Section C****Notes to the accounts****Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

This year

Support cost	Raising funds	Charitable activities	Other	Grand total	Basis of allocation
	£	£	£	£	
Depreciation	75	150	-	224	See below
Amortisation	67	133	-	200	See below
Website costs	57	114	-	171	See below
Strategy day	30	59	-	89	See below
Other admin costs	-	-	135	135	See below
<b>Total</b>	<b>228</b>	<b>456</b>	<b>135</b>	<b>819</b>	

Last year

Support cost	Raising funds	Charitable activities	Other	Grand total	Basis of allocation (Describe method)
	£	£	£	£	
Depreciation	102	204	-	305	See below
Amortisation	67	133	-	200	See below
Website costs	57	114	-	171	See below
Strategy day	106	212	-	318	See below
Other admin costs	-	-	84	84	See below
<b>Total</b>	<b>332</b>	<b>663</b>	<b>84</b>	<b>1,079</b>	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

All support costs except other admin costs have been apportioned one-third to raising funds and two-thirds to charitable activities. This estimate reflects the amount of volunteer time spent on each activity. Other administrative costs have been categorised as 'other' expenses.

**Section C Notes to the accounts**

**Note 6 Tangible fixed assets**  
*Please complete this note if the charity has any tangible fixed assets*

**6.1 Cost or valuation**

	Plant, machinery and motor vehicles	Total
	£	£
At the beginning of the year	1,222	1,222
Additions	-	-
Revaluations	-	-
Disposals	-	-
Transfers	-	-
At end of the year	1,222	1,222

**6.2 Depreciation and impairments**

Basis	SL over 4 years	SL over 4 years
Rate	25%	25%

At beginning of the year	997	997
Disposals	-	-
Depreciation	224	224
Impairment	-	-
Transfers	-	-
At end of the year	1,222	1,222

**14.3 Net book value**

Net book value at the beginning of the year	224	224
Net book value at the end of the year	-	-

**Section C** **Notes to the accounts**

**Note 6A** **Intangible fixed assets**

**6.1 Cost or valuation**

	Website development	Total
	£	£
At the beginning of the year	600	600
Additions	-	-
Revaluations	-	-
Disposals	-	-
Transfers	-	-
At end of the year	600	600

**6.2 Depreciation and impairments**

Basis	SL over 3 years	SL over 3 years
Rate	33%	33%

At beginning of the year	350	350
Disposals	-	-
Amortisation	200	200
Impairment	-	-
Transfers	-	-
At end of the year	550	550

**14.3 Net book value**

Net book value at the beginning of the year	250	250
Net book value at the end of the year	50	50

**Section C** Notes to the accounts (cont)

**Note 7** Debtors and prepayments

*Please complete this note if the charity has any debtors or prepayments.*

Analysis of debtors

Trade debtors  
Prepayments and accrued income  
Other debtors  
Total

	This year	Last year
£	-	£
	668	587
	-	-
	<b>668</b>	<b>587</b>



**Note 9 Other disclosures for debtors, creditors and other basic financial instruments**

9.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

The charity has recognised accrued income of £339 (2023: £339) relating to future Gift Aid claims within the accounts. It has recognised no other financial assets.

The charity has recognised accruals of £1,070 (2023: £1,017) within the accounts. It has recognised no other financial liabilities.

The significance of financial instruments on charity's financial position and performance is therefore minimal.

**Section C**      **Notes to the accounts**      **(cont)**

**Note 10**      **Cash at bank and in hand**

Cash at bank and on hand  
 Other  
 Total

This year £	Last year £
5,628	6,929
-	-
<b>5,628</b>	<b>6,929</b>

**Section C** Notes to the accounts (cont)

**Note 11** Fair value of assets and liabilities

11.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed), liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

Students4Students holds no financial instruments or investments at the period end, and therefore is not exposed to credit or market risk. At the end of the reporting period, the charity had cash in bank of £5,628 (2023: £6,929), providing confidence in the charity's capacity to manage liquidity risk for the foreseeable future.

11.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

The fair value of financial instruments held by the charity has not changed as a result of changes in credit risk.

**Section C** **Notes to the accounts** **(cont)**

**Note 12** **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

No events requiring adjustment of or disclosure in the accounts have occurred since the reporting date.

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

Not applicable, see above.

## Section C

## Notes to the accounts

(cont)

## Note 13 Charity funds

## 13.1 Details of material funds held and movements during the CURRENT reporting period

\* Key: D - designated income funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type D, R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Capital expenditure £	Fund balances carried forward £
Barclays account ending -1019	D	Branch account for Oxford	1,074	1,098	(1,778)	(420)	-	26
Barclays account ending -1808	D	Branch account for Bristol	18	150	(1,299)	118	-	1,014
Barclays account ending -2019	D	Branch account for Durham	-	-	(1,632)	718	-	993
Barclays account ending -8128	D	Branch account for York	0	-	(1,002)	-	-	1,002
Barclays account ending -4716	UR	Central branch account	4,785	1,082	(2,965)	(416)	-	2,486
Barclays account ending -0025	UR	Savings account	0	-	-	-	-	0
CAF account - Oxford funds	D	Branch account for Oxford	2,103	-	-	-	-	2,103
CAF account - general funds	UR	Central branch account	-	3,891	(2,342)	-	-	363
Bristol SU RAG account	R	Funds held by Bristol Student Union Raise and Give on behalf of Bristol branch	379	-	-	-	-	379
Website grant	R	To fund improvement of Students4Students' website, and other professionalisation improvements.	0	-	-	-	-	0
Welfare grant	R	To fund Mental Health First Aid awareness training for branch and national committee members	342	-	-	-	-	342
Foyle Grant	R	To fund the delivering of tuition in Durham for the academic year 2022/23	13	-	(13)	-	-	-
Schroder Grant	R	To fund the delivering of tuition for the academic year 2021/22	-	-	-	-	-	-
Other funds	N/A	Non-cash items (prepayments, depreciation); Expenses paid by director; Loan repayments; Capital expenditure.	247	-	81	-	-	328
		<b>Total Funds</b>	<b>6,972</b>	<b>6,220</b>	<b>10,950</b>	<b>0</b>	<b>-</b>	<b>2,242</b>

**Section C** Notes to the accounts (cont)

**Note 13** Charity funds

**13.2 Details of material funds held and movements during the PREVIOUS reporting period**

\* Key: D - designated income funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type D, R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Capital expenditure £	Other transfer £	Fund balances carried forward £
Barclays account ending -1019	D	Branch account for Oxford	82	900	(324)	92	-	325	1,074
Barclays account ending -1808	D	Branch account for Bristol	18	-	(450)	450	-	-	18
Barclays account ending -2019	D	Branch account for Durham	197	88	(841)	478	-	-	79
Barclays account ending -4716	UR	Central branch account	5,167	1,585	(1,143)	(688)	-	(137)	4,785
Barclays account ending -8128	UR	Savings account	0	-	-	-	-	-	0
Barclays account ending -0025	UR	Savings account	0	-	-	-	-	-	0
CAF account - Oxford funds	D	Branch account for Oxford	1,284	1,100	(281)	-	-	-	2,103
CAF account - general funds	UR	Central branch account	-	644	(970)	(633)	-	250	1,911
Bristol SU RAG account	R	Funds held by Bristol Student Union Raise and Give on behalf of Bristol branch	379	-	-	-	-	-	379
Website grant	R	To fund improvement of Students4Students' website, and other professionalisation improvements.	0	-	-	-	-	-	0
Welfare grant	R	To fund Mental Health First Aid awareness training for branch and national committee members	342	-	-	-	-	-	342
Foyle Grant	R	To fund the delivering of tuition in Durham for the academic year 2022/23	-	5,000	(4,988)	-	-	-	13
Schroder Grant	R	To fund the delivering of tuition for the academic year 2021/22	-	-	(247)	247	-	-	-
<b>Other funds</b>	<b>N/A</b>	Non-cash items (prepayments, depreciation); Expenses paid by director; Loan repayments; Capital expenditure.	830	-	(200)	54	-	(438)	247
		<b>Total Funds</b>	<b>7,099</b>	<b>9,317</b>	<b>- 9,444</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>6,972</b>

## Note 13 Charity funds (cont)

## 13.3 Transfers between funds

## This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	None in the year.	-
Between unrestricted and endowment funds	Transfers from central bank accounts to branch accounts to aid cash flow.	416
Between endowment and unrestricted funds	None in the year.	-

## Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Trivial surplus on a restricted fund written off, arising due to a historic error.	18
Between unrestricted and endowment funds	Transfers from central bank accounts to branch accounts to aid cash flow.	1,249
Between endowment and unrestricted funds	None in the year.	-

## 13.4 Designated funds

## This year

Planned use	Purpose of the designation	Amount
Oxford branch	To fund tuition undertaken by the Oxford branch.	2,114
Durham branch	To fund tuition undertaken by the Durham branch.	- 775
Bristol branch	To fund tuition undertaken by the Bristol branch.	- 977
York branch	To fund tuition undertaken by the York branch.	- 965
	<b>Total designated funds</b>	<b>- 603</b>

## Last year

Planned use	Purpose of the designation	Amount
Oxford branch	To fund tuition undertaken by the Oxford branch.	3,425
Durham branch	To fund tuition undertaken by the Durham branch.	- 79
Bristol branch	To fund tuition undertaken by the Bristol branch.	18
	<b>Total designated funds</b>	<b>3,364</b>

**Note 14** **Transactions with trustees and related parties**

**14.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity. In addition, there were no such remuneration and benefits in the prior year.

**14.3 Transaction(s) with related parties**

**This year**

There have been no related party transactions in the reporting period.

**Last year**

There were no related party transactions in the reporting period.

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

No transactions identified above

*For any related party, please provide details of any guarantees given or received.*

No guarantees have been given or received.

**STUDENTS4STUDENTS**

England & Wales - Charity number 1186813

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# Accounts

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CHARITY COMMISSION  
FOR ENGLAND AND WALES

Students4Students		Charity No	1186813
Annual accounts for the period			
1st July 2022	<b>To</b>	30th June 2023	

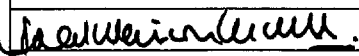
## Section A Statement of financial activities

Recommended categories by activity	Unrestricted	Restricted	Endowment	Total funds	Prior year
	funds	income	funds	funds	funds
	£	£	£	£	£
	F01	F02	F03	F04	F05
<b>Income (Note 3)</b>					
<b>Income and endowments from:</b>					
Donations and legacies	1,543	-	-	1,543	2,165
Gift Aid	-	-	-	-	207
Grants	-	5,000	2,000	7,000	3,050
Fundraising	687	-	88	775	-
Other	-	-	-	-	-
<b>Total</b>	<b>2,230</b>	<b>5,000</b>	<b>2,088</b>	<b>9,318</b>	<b>5,422</b>
<b>Expenditure (Note 4)</b>					
<b>Expenditure on:</b>					
Raising funds	1,026	-	54	1,080	1,441
Charitable activities	1,202	5,236	1,842	8,281	4,660
Other	84	-	-	84	156
<b>Total</b>	<b>2,313</b>	<b>5,236</b>	<b>1,896</b>	<b>9,445</b>	<b>6,257</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	- 83	- 236	192	- 127	- 835
Net gains/(losses) on investments	-	-	-	-	-
<b>Net income/(expenditure)</b>	- 83	- 236	192	- 127	- 835
<b>Extraordinary items</b>	-	-	-	-	-
<b>Transfers between funds</b>	- 1,249	- 18	1,267	- 0	-
<b>Other recognised gains/(losses):</b>					
Loan repayments	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
<b>Net movement in funds</b>	- 1,331	- 254	1,458	- 127	- 835
<b>Reconciliation of funds:</b>					
Total funds brought forward	4,206	987	1,906	7,099	7,934
<b>Total funds carried forward</b>	<b>2,875</b>	<b>733</b>	<b>3,364</b>	<b>6,972</b>	<b>7,099</b>

## Section B Balance sheet

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
<b>Fixed assets</b>					
Tangible assets (Note 6)	62	-	162	224	530
Intangible assets (Note 6A)	250	-	-	250	450
<b>Total fixed assets</b>	<b>312</b>	<b>-</b>	<b>162</b>	<b>474</b>	<b>980</b>
<b>Current assets</b>					
Debtors (Note 7)	339	-	248	587	587
Cash at bank and In hand (Note 10)	2,421	1,495	3,013	6,929	5,586
<b>Total current assets</b>	<b>2,760</b>	<b>1,495</b>	<b>3,261</b>	<b>7,515</b>	<b>6,173</b>
<b>Creditors: amounts falling due within one year</b> (Note 8)	197	760	60	1,017	54
<b>Net current assets/(liabilities)</b>	<b>2,563</b>	<b>733</b>	<b>3,201</b>	<b>6,496</b>	<b>6,119</b>
<b>Total assets less current liabilities</b>	<b>2,875</b>	<b>733</b>	<b>3,364</b>	<b>6,972</b>	<b>7,099</b>
<b>Creditors: amounts falling due after one year</b> (Note 9)	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
<b>Total net assets or liabilities</b>	<b>2,875</b>	<b>733</b>	<b>3,364</b>	<b>6,972</b>	<b>7,099</b>
<b>Funds of the Charity</b>					
Endowment funds (Note 13)	-		3,364	3,364	1,906
Restricted income funds (Note 13)		733		733	987
Unrestricted funds	2,875		-	2,875	4,206
Revaluation reserve				-	
<b>Total funds</b>	<b>2,875</b>	<b>733</b>	<b>3,364</b>	<b>6,972</b>	<b>7,099</b>

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Fred Harrison-James	30.01.24

**Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

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

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

**1.2 Going concern**

At the reporting date, Students4Students had total funds of £6,972 (2022: £7,099), with £6,239 (2022: £6,613) relating to unrestricted or designated funds. During the year, Students4Students had a net loss of £127. Nonetheless, given its strong cash balance, the trustees expect that Students4Students will continue to be able to meet its liabilities as they fall due. Since the year end, Students4Students continued to provide free online tuition to primary school children, demonstrating its ongoing capacity to operate. Therefore, it is the expectation of the trustees that Students4Students will continue as a going concern for the foreseeable future.

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.1.

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

**1.5 Material prior year errors**

No material prior year errors have been identified in the reporting period (3.47 FRS 102 SORP).

## Note 2 Accounting policies

## 2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>It is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Legacies</b>	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Tax reclaim on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt in the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

### 2.3 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

### 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least <span style="border: 1px solid black; padding: 2px;">£300</span> . They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>Intangible fixed assets</b>	The depreciation rates and methods used are disclosed in note 9.2. The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used are disclosed in note 9.6.1.4.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Current asset investments** The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

## Note 3

## Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>						
Donations and legacies:	Donations and gifts	1,543	-	-	1,543	2,165
	Gift Aid	-	-	-	-	207
	Grants	-	5,000	2,000	7,000	3,050
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>1,543</b>	<b>5,000</b>	<b>2,000</b>	<b>8,543</b>	<b>5,422</b>
Other trading activities:	Fundraising	687	-	88	775	-
	Interest on trading account	-	-	-	-	-
	Other	-	-	-	-	-
		<b>Total</b>	<b>687</b>	<b>-</b>	<b>88</b>	<b>775</b>
<b>TOTAL INCOME</b>		<b>2,230</b>	<b>5,000</b>	<b>2,088</b>	<b>9,318</b>	<b>5,422</b>

**Section C Notes to the accounts (cont)**

**Note 4 Analysis of expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted Income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted Income funds	Endowment funds	Total funds £
<b>Expenditure on raising funds:</b>								
Incurring seeking donations	216	-	-	216	240	-	-	240
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	343	-	-	343	857	-	-	857
Advertising and marketing costs	190	-	-	190	-	147	-	147
Support costs (note 5)	277	-	54	332	74	21	102	197
<b>Total expenditure on raising funds</b>	<b>1,026</b>	<b>-</b>	<b>54</b>	<b>1,080</b>	<b>1,172</b>	<b>168</b>	<b>102</b>	<b>1,441</b>
<b>Expenditure on charitable activities:</b>								
Tuition facilitation	-	4,988	-	4,988	-	-	-	-
Insurance	95	-	202	297	-	291	-	291
Teaching resources	-	150	176	325	135	453	-	588
Child safety training	-	-	520	520	-	513	-	513
DBS checks	44	-	176	220	-	223	27	250
Tutor recruitment	314	-	92	406	247	89	-	336
Tutor welfare	-	-	-	-	-	1,258	-	1,258
Tutor training	-	-	-	-	-	-	56	56
Tutor travel	195	-	380	575	-	474	-	474
Online tuition costs	-	99	189	288	178	324	-	502
Support costs (note 5)	555	-	108	663	149	41	204	394
<b>Total expenditure on charitable activities</b>	<b>1,202</b>	<b>5,236</b>	<b>1,842</b>	<b>8,281</b>	<b>709</b>	<b>3,665</b>	<b>286</b>	<b>4,661</b>
<b>Other</b>								
Support costs (note 5)	84	-	-	84	156	-	-	156
<b>Total other expenditure</b>	<b>84</b>	<b>-</b>	<b>-</b>	<b>84</b>	<b>156</b>	<b>-</b>	<b>-</b>	<b>156</b>
<b>TOTAL EXPENDITURE</b>	<b>2,313</b>	<b>5,236</b>	<b>1,896</b>	<b>9,445</b>	<b>2,037</b>	<b>3,833</b>	<b>388</b>	<b>6,257</b>

**Section C Notes to the accounts**

**Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

This year

Support cost (examples)	Raising funds	Charitable activities	Other	Grand total	Basis of allocation
	£	£	£	£	
Depreciation	102	204	-	305	See below
Amortisation	67	133	-	200	See below
Website costs	57	114	-	171	See below
Strategy day	106	212	-	318	See below
Other admin costs	-	-	84	84	See below
<b>Total</b>	<b>332</b>	<b>663</b>	<b>84</b>	<b>1,079</b>	

Last year

Support cost (examples)	Raising funds	Charitable activities	Other	Grand total	Basis of allocation (Describe method)
	£	£	£	£	
Depreciation	102	204	-	305	See below
Amortisation	50	100	-	150	See below
Website costs	24	49	-	73	See below
Website grant costs	21	41	-	62	See below
Other admin costs	-	-	156	156	See below
<b>Total</b>	<b>197</b>	<b>394</b>	<b>156</b>	<b>746</b>	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

All support costs except other admin costs have been apportioned one-third to raising funds and two-thirds to charitable activities. This estimate reflects the amount of volunteer time spent on each activity. Other administrative costs have been categorised as 'other' expenses.

**Section C** **Notes to the accounts**

**Note 6** **Tangible fixed assets**  
*Please complete this note if the charity has any tangible fixed assets*

**6.1 Cost or valuation**

	Plant, machinery and motor vehicles	Total
	£	£
At the beginning of the year	1,222	1,222
Additions	-	-
Revaluations	-	-
Disposals	-	-
Transfers	-	-
At end of the year	1,222	1,222

**6.2 Depreciation and impalrments**

<b>Basis</b>	SL over 4 years	SL over 4 years
<b>Rate</b>	25%	25%

At beginning of the year	692	692
Disposals	-	-
Depreciation	305	305
Impalrment	-	-
Transfers	-	-
At end of the year	997	997

**14.3 Net book value**

Net book value at the beginning of the year	530	530
Net book value at the end of the year	224	224

**Section C** **Notes to the accounts**

**Note 6A** **Intangible fixed assets**

**6.1 Cost or valuation**

	Website development	Total
	£	£
At the beginning of the year	600	600
Additions	-	-
Revaluations	-	-
Disposals	-	-
Transfers	-	-
At end of the year	600	600

**6.2 Depreciation and Impairments**

<b>Basis</b>	SL over 3 years	SL over 3 years
<b>Rate</b>	33%	33%

At beginning of the year	150	150
Disposals	-	-
Amortisation	200	200
Impairment	-	-
Transfers	-	-
At end of the year	350	350

**14.3 Net book value**

Net book value at the beginning of the year	450	450
Net book value at the end of the year	250	250

**Section C** **Notes to the accounts** **(cont)**

**Note 7** **Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**Analysis of debtors**

**Trade debtors**  
**Prepayments and accrued income**  
**Other debtors**  
**Total**

	This year	Last year
£	-	£
	587	587
	-	-
	<b>587</b>	<b>587</b>

**Section C** Notes to the accounts (cont)

**Note 8** Creditors and accruals

**8.1 Analysis of creditors**

Bank loans and overdrafts  
 Trade creditors  
 Accruals and deferred income  
 Taxation and social security  
 Other creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
	-	-	-	-
	-	-	-	-
	1,017	54	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	<b>1,017</b>	<b>54</b>	<b>-</b>	<b>-</b>

**Section C**

**Notes to the accounts**

**(cont)**

**Note 9 Other disclosures for debtors, creditors and other basic financial instruments**

9.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

The charity has recognised accrued income of £339 relating to future Gift Aid claims within the accounts. It has recognised no other financial assets.

The charity has recognised accruals of £1,017 within the accounts. It has recognised no other financial liabilities.

The significance of financial instruments on charity's financial position and performance is therefore minimal.

**Section C** **Notes to the accounts** **(cont)**

**Note 10** **Cash at bank and in hand**

Cash at bank and on hand

Other

**Total**

This year £	Last year £
6,929	5,586
-	-
<b>6,929</b>	<b>5,586</b>

**Section C** **Notes to the accounts** (cont)

**Note 11** Fair value of assets and liabilities

11.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed), liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

Students4Students holds no financial instruments or investments at the period end, and therefore is not exposed to credit or market risk. At the end of the reporting period, the charity had cash in bank of £6,929 (2022: £5,586), providing confidence in the charity's capacity to manage liquidity risk for the foreseeable future.

11.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

The fair value of financial instruments held by the charity has not changed as a result of changes in credit risk.

**Section C****Notes to the accounts****(cont)****Note 12**                      **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

No events requiring adjustment of or disclosure in the accounts have occurred since the reporting date.

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

Not applicable, see above.

**Section C** Notes to the accounts (cont)

Note 13 Charity funds

13.1 Details of material funds held and movements during the CURRENT reporting period

\* Key: D - designated income funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type D, R or UR *	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Capital expenditure	Other transfer	Fund balances carried forward
			£	£	£	£	£	£	£
Barclays account ending -1019	D	Branch account for Oxford	82	900	(324)	92	-	325	1,074
Barclays account ending -1808	D	Branch account for Bristol	18	-	(450)	450	-	-	18
Barclays account ending -2019	D	Branch account for Durham	197	88	(841)	478	-	-	79
Barclays account ending -4716	UR	Central branch account	5,167	1,585	(1,143)	(688)	-	(137)	4,785
Barclays account ending -8128	UR	Savings account	0	-	-	-	-	-	0
Barclays account ending -0025	UR	Savings account	0	-	-	-	-	-	0
CAF account - Oxford funds	D	Branch account for Oxford	1,284	1,100	(281)	-	-	-	2,103
CAF account - general funds	UR	Central branch account	-	644	(970)	(633)	-	250	1,911
Bristol SU RAG account	R	Funds held by Bristol Student Union Raise and Give on behalf of Bristol branch	379	-	-	-	-	-	379
Website grant	R	To fund improvement of Students4Students' website, and other professionalisation improvements.	0	-	-	-	-	-	0
Welfare grant	R	To fund Mental Health First Aid awareness training for branch and national committee members	342	-	-	-	-	-	342
Foyie Grant	R	To fund the delivering of tuition in Durham for the academic year 2022/23	-	5,000	(4,988)	-	-	-	13
Schroder Grant	R	To fund the delivering of tuition for the academic year 2021/22	-	-	(247)	247	-	-	-
<b>Other funds</b>	<b>N/A</b>	Non-cash items (prepayments, depreciation); Expenses paid by director; Loan repayments; Capital expenditure.	830	-	(200)	54	-	(438)	247
		<b>Total Funds</b>	<b>7,099</b>	<b>9,317</b>	<b>9,445</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>6,972</b>

**Section C**

**Notes to the accounts**

(cont)

**Note 13 Charity funds**

**13.2 Details of material funds held and movements during the PREVIOUS reporting period**

\* Key: D - designated income funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type D, R or UR *	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Capital expenditure	Prepayments and accrued income	Accruals and deferred income	Fund balances carried forward
			£	£	£	£	£	£	£	£
Barclays account ending -1019	D	Branch account for Oxford	427	-	58	287	-	-	-	82
Barclays account ending -1808	D	Branch account for Bristol	128	-	-	110	-	-	-	18
Barclays account ending -2019	D	Branch account for Durham	64	-	25	158	-	-	-	197
Barclays account ending -4716	UR	Central branch account	1,633	1,809	392	2,026	-	92	-	5,167
Barclays account ending -8128	UR	Savings account	0	-	-	-	-	-	-	0
Barclays account ending -0025	UR	Savings account	0	-	-	-	-	-	-	0
CAF account - Oxford funds	D	Branch account for Oxford	984	300	-	-	-	-	-	1,284
CAF account - general funds	UR	Central branch account	1,753	813	1,435	1,788	600	-	54	1,202
Bristol SU RAG account	R	Funds held by Bristol Student Union Raise and Give on behalf of Bristol branch	379	-	-	-	-	-	-	379
Website grant	R	To fund improvement of Students4Students' website, and other professionalisation improvements.	73	-	73	-	-	-	-	0
St Michael's and All Saints Grant	R	To fund Oxford branch tuition for academic year 2020/21 and to fund the Oxford Brookes expansion project.	106	-	106	-	-	-	-	-
Durham Social Impact Fund	R	To fund online tutoring resources for the Durham branch.	143	-	143	-	-	-	-	-
Welfare grant	R	To fund Mental Health First Aid awareness training for branch and national committee members	1,600	-	1,258	-	-	-	-	342
Schroder Grant	R	To fund the delivering of tuition for the academic year 2021/22	-	2,500	2,252	-	-	248	-	-
<b>Other funds</b>	N/A	Non-cash items (prepayments, depreciation); Expenses paid by director; Loan repayments; Capital expenditure.	644	-	515	-	600	156	54	830
		<b>Total Funds</b>	<b>7,934</b>	<b>5,422</b>	<b>6,257</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,099</b>

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 13**                      **Charity funds (cont)**

**13.3 Transfers between funds**

**This year**

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Trivial surplus on a restricted fund written off, arising due to a historic error.	£18
Between unrestricted and endowment funds	Transfers from central bank accounts to branch accounts to aid cash flow.	£1,249
Between endowment and unrestricted funds	None in the year.	£0

**Last year**

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	None in the year.	-
Between unrestricted and endowment funds	Transfers from central bank accounts to branch accounts to aid cash flow.	£239
Between endowment and unrestricted funds	Bristol funds transferred to RAG account run by Bristol Student Union.	-

**13.4 Designated funds**

**This year**

Planned use	Purpose of the designation	Amount
Oxford branch	To fund tuition undertaken by the Oxford branch.	3,425
Durham branch	To fund tuition undertaken by the Durham branch.	- 79
Bristol branch	To fund tuition undertaken by the Bristol branch.	18
	<b>Total designated funds</b>	<b>3,364</b>

**Last year**

Planned use	Purpose of the designation	Amount
Oxford branch	To fund tuition undertaken by the Oxford branch.	1,692
Durham branch	To fund tuition undertaken by the Durham branch.	197
Bristol branch	To fund tuition undertaken by the Bristol branch.	18
	<b>Total designated funds</b>	<b>1,906</b>

**Section C** **Notes to the accounts** **(cont)**

**Note 14** **Transactions with trustees and related parties**

**14.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity. In addition, there were no such remuneration and benefits in the prior year.

**14.3 Transaction(s) with related parties**

**This year**

There have been no related party transactions in the reporting period.

**Last year**

There were no related party transactions in the reporting period.

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

No transactions identified above

*For any related party, please provide details of any guarantees given or received.*

No guarantees have been given or received.

**STUDENTS4STUDENTS**

England & Wales - Charity number 1186813

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# Accounts

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CHARITY COMMISSION  
FOR ENGLAND AND WALES

Students4Students	Charity No	1186813
Annual accounts for the period		
1st July 2021	To	30th June 2022

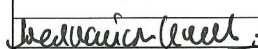
## Section A Statement of financial activities

Recommended categories by activity	Restricted		Endowment funds	Total funds	Prior year funds
	Unrestricted funds	income funds			
	£	£	£	£	£
	F01	F02	F03	F04	F05
<b>Income (Note 3)</b>					
<b>Income and endowments from:</b>					
Donations and legacies	2,165	-	-	2,165	3,771
Gift Aid	207	-	-	207	650
Grants	250	2,500	300	3,050	3,450
Branch fundraising	-	-	-	-	62
Other	-	-	-	-	100
<b>Total</b>	<b>2,622</b>	<b>2,500</b>	<b>300</b>	<b>5,422</b>	<b>8,032</b>
<b>Expenditure (Note 4)</b>					
<b>Expenditure on:</b>					
Raising funds	1,172	168	102	1,441	979
Charitable activities	709	3,665	285	4,660	4,223
Other	156	-	-	156	202
<b>Total</b>	<b>2,037</b>	<b>3,833</b>	<b>387</b>	<b>6,257</b>	<b>5,403</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	<b>585</b>	<b>- 1,333</b>	<b>- 87</b>	<b>- 835</b>	<b>2,629</b>
Net gains/(losses) on investments	-	-	-	-	-
<b>Net income/(expenditure)</b>	<b>585</b>	<b>- 1,333</b>	<b>- 87</b>	<b>- 835</b>	<b>2,629</b>
Extraordinary items	-	-	-	-	60
Transfers between funds	239	-	- 239	-	-
<b>Other recognised gains/(losses):</b>					
Loan repayments	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
<b>Net movement in funds</b>	<b>824</b>	<b>- 1,333</b>	<b>- 326</b>	<b>- 835</b>	<b>2,689</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	3,381	2,319	2,234	7,934	5,245
<b>Total funds carried forward</b>	<b>4,206</b>	<b>987</b>	<b>1,907</b>	<b>7,099</b>	<b>7,934</b>

**Section B Balance sheet**

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
<b>Fixed assets</b>					
Tangible assets (Note 6)	530	-	-	530	835
Intangible assets (Note 6A)	450	-	-	450	-
<b>Total fixed assets</b>	980	-	-	980	835
<b>Current assets</b>					
Debtors (Note 7)	587	-	-	587	431
Cash at bank and in hand (Note 10)	3,285	722	1,580	5,586	6,668
<b>Total current assets</b>	3,872	722	1,580	6,173	7,098
<b>Creditors: amounts falling due within one year (Note 9)</b>	54	-	-	54	-
<b>Net current assets/(liabilities)</b>	3,817	722	1,580	6,119	7,098
<b>Total assets less current liabilities</b>	4,797	722	1,580	7,099	7,934
<b>Creditors: amounts falling due after one year (Note 9)</b>	-	-	-	-	-
<b>Provisions for liabilities</b>	-	-	-	-	-
<b>Total net assets or liabilities</b>	4,797	722	1,580	7,099	7,934
<b>Funds of the Charity</b>					
Endowment funds (Note 13)	-	-	1,906	1,906	2,234
Restricted income funds (Note 13)	-	987	-	987	2,319
Unrestricted funds	4,206	-	-	4,206	3,381
Revaluation reserve	-	-	-	-	-
<b>Total funds</b>	4,206	987	1,906	7,099	7,934

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Fred Harrison-James	18.04.23

Note 1 **Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

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

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

**1.2 Going concern**

At the reporting date, Students4Students had total funds of £7,099 (2021: £7,934), with £6,613 (2021: £5,614) relating to unrestricted or designated funds. During the year, Students4Students had a net loss of £835.

Nonetheless, given its strong cash balance, the trustees expect that Students4Students will continue to be able to meet its liabilities as they fall due. Since the year end, Students4Students continued to provide free online tuition to primary school children, demonstrating its ongoing capacity to operate. Therefore, it is the expectation of the trustees that Students4Students will continue as a going concern for the foreseeable future.

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.1.

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

**1.5 Material prior year errors**

No material prior year errors have been identified in the reporting period (3.47 FRS 102 SORP).

## Note 2 Accounting policies

## 2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Legacies</b>	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Tax claims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.  The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.  Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.  Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>2.3 EXPENDITURE AND LIABILITIES</b>					
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a	
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a	
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a	
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a	
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a	
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a	
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>2.4 ASSETS</b>					
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	£300	Yes	No	N/a
	They are valued at cost.		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.				
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a	
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	They are valued at cost.	Yes	No	N/a	
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geographical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used are disclosed in note 9.6.1.4.	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	They are valued at cost.	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a	
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

**Current asset investments** The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

**Section C Notes to the accounts (cont)**

**Note 3 Analysis of income**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>						
<b>Donations and legacies:</b>	Donations and gifts	2,165	-	-	2,165	3,771
	Gift Aid	207	-	-	207	650
	Grants	250	2,500	300	3,050	3,450
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	100
	<b>Total</b>	<b>2,622</b>	<b>2,500</b>	<b>300</b>	<b>5,422</b>	<b>7,970</b>

<b>Other trading activities:</b>	Branch fundraising	-	-	-	-	62
	Interest on trading account	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62</b>

<b>TOTAL INCOME</b>		<b>2,622</b>	<b>2,500</b>	<b>300</b>	<b>5,422</b>	<b>8,032</b>
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**Section C Notes to the accounts (cont)**

**Note 4 Analysis of expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>								
	£							
Incurring seeking donations	240	-	-	240	152	-	66	218
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	857	-	-	857	473	-	-	473
Advertising and marketing costs	-	147	-	147	-	141	-	141
Support costs (note 5)	74	21	102	197	102	45	-	147
<b>Total expenditure on raising funds</b>	<b>1,172</b>	<b>168</b>	<b>102</b>	<b>1,441</b>	<b>726</b>	<b>186</b>	<b>66</b>	<b>979</b>
<b>Expenditure on charitable activities:</b>								
Insurance	-	291	-	291	291	-	-	291
Teaching resources	135	453	-	588	189	-	-	189
Child safety training	-	513	-	513	512	-	-	512
DBS checks	-	223	27	250	61	321	428	809
Tutor recruitment	247	89	-	336	20	340	-	360
Tutor welfare	-	1,258	-	1,258	-	-	41	41
Tutor training	-	-	58	58	-	-	-	-
Tutor travel	-	474	-	474	86	-	-	86
Online tuition costs	178	324	-	502	202	1,373	68	1,642
Support costs (note 5)	149	41	204	394	204	90	-	294
<b>Total expenditure on charitable activities</b>	<b>709</b>	<b>3,665</b>	<b>286</b>	<b>4,661</b>	<b>1,564</b>	<b>2,123</b>	<b>536</b>	<b>4,223</b>
<b>Other</b>								
Support costs (note 5)	156	-	-	156	202	-	-	202
<b>Total other expenditure</b>	<b>156</b>	<b>-</b>	<b>-</b>	<b>156</b>	<b>202</b>	<b>-</b>	<b>-</b>	<b>202</b>
<b>TOTAL EXPENDITURE</b>	<b>2,037</b>	<b>3,833</b>	<b>388</b>	<b>6,257</b>	<b>2,492</b>	<b>2,309</b>	<b>602</b>	<b>5,403</b>

## Section C

## Notes to the accounts

## Note 5

## Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds £	Charitable activities £	Other £	Grand total £	Basis of allocation
Depreciation	102	204	-	305	See below
Amortisation	50	100	-	150	See below
Website costs	24	49	-	73	See below
Website grant costs	21	41	-	62	See below
Other admin costs	-	-	156	156	See below
<b>Total</b>	<b>197</b>	<b>394</b>	<b>156</b>	<b>746</b>	

Last year

Support cost (examples)	Raising funds £	Charitable activities £	Other £	Grand total £	Basis of allocation (Describe method)
Depreciation	102	204	-	305	See below
Website costs	-	-	-	-	See below
Website grant costs	45	90	-	135	See below
Other admin costs	-	-	203	203	See below
<b>Total</b>	<b>147</b>	<b>294</b>	<b>203</b>	<b>643</b>	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

All support costs except other admin costs have been apportioned one-third to raising funds and two-thirds to charitable activities. This estimate reflects the amount of volunteer time spent on each activity. Other administrative costs have been categorised as 'other' expenses.

**Section C Notes to the accounts**

**Note 6 Tangible fixed assets**  
*Please complete this note if the charity has any tangible fixed assets*

**6.1 Cost or valuation**

	Plant, machinery and motor vehicles	Total
	£	£
At the beginning of the year	1,222	1,222
Additions	-	-
Revaluations	-	-
Disposals	-	-
Transfers	-	-
At end of the year	1,222	1,222

**6.2 Depreciation and impairments**

<b>Basis</b>	SL over 4 years	SL over 4 years
<b>Rate</b>	25%	25%

At beginning of the year	386	386
Disposals	-	-
Depreciation	305	305
Impairment	-	-
Transfers	-	-
At end of the year	692	692

**14.3 Net book value**

Net book value at the beginning of the year	835	835
Net book value at the end of the year	530	530

**Section C** **Notes to the accounts**

**Note 6A** **Intangible fixed assets**  
 Please complete this note if the charity has any tangible fixed assets  
**6.1 Cost or valuation**

	Website development	Total
	£	£
At the beginning of the year	-	-
Additions	600	600
Revaluations	-	-
Disposals	-	-
Transfers	-	-
At end of the year	600	600

**6.2 Depreciation and impairments**

<b>Basis</b>	SL over 3 years	SL over 3 years
<b>Rate</b>	33%	33%

At beginning of the year	-	-
Disposals	-	-
Depreciation	150	150
Impairment	-	-
Transfers	-	-
At end of the year	150	150

**14.3 Net book value**

Net book value at the beginning of the year	-	-
Net book value at the end of the year	450	450

**Section C** Notes to the accounts (cont)

**Note 7** Debtors and prepayments  
*Please complete this note if the charity has any debtors or prepayments.*

	This year	Last year
	£	£
Analysis of debtors		
Trade debtors	-	-
Prepayments and accrued income	587	431
Other debtors	-	-
<b>Total</b>	<b>587</b>	<b>431</b>

**Section C** Notes to the accounts (cont)

**Note 8** Creditors and accruals

8.1 Analysis of creditors

Bank loans and overdrafts  
 Trade creditors  
 Accruals and deferred income  
 Taxation and social security  
 Other creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
	-	-	-	-
	-	-	-	-
	54	-	-	-
	-	-	-	-
<b>Total</b>	<b>54</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Note 9 Other disclosures for debtors, creditors and other basic financial instruments**

9.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

The charity has recognised accrued income of £167 relating to future Gift Aid claims within the accounts. It has recognised no other financial assets.

The charity has recognised accruals of £54 within the accounts. It has recognised no other financial liabilities.

The significance of financial instruments on charity's financial position and performance is therefore minimal.

**Section C****Notes to the accounts****(cont)****Note 10 Cash at bank and in hand**

Cash at bank and on hand  
Other  
Total

This year £	Last year £
5,586	6,668
-	-
<b>5,586</b>	<b>6,668</b>

**Note 11 Fair value of assets and liabilities**

11.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed), liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

Students4Students holds no financial instruments or investments at the period end, and therefore is not exposed to credit or market risk. At the end of the reporting period, the charity had cash in bank of £5,586 (2021: £6,689), providing confidence in the charity's capacity to manage liquidity risk for the foreseeable future.

11.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

The fair value of financial instruments held by the charity has not changed as a result of changes in credit risk.

**Section C**                      **Notes to the accounts**                      **(cont)**

**Note 12**                      **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

No events requiring adjustment of or disclosure in the accounts have occurred since the reporting date.

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

Not applicable, see above.

**Section C Notes to the accounts (cont)**

Note 13 Charity funds

13.1 Details of material funds held and movements during the CURRENT reporting period

\* Key: D - designated income funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type D, R or UR*	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Capital expenditure	Prepayments and accrued income	Accruals and deferred income	Fund balances carried forward
			£	£	£	£	£	£	£	£
Barclays account ending -1019	D	Branch account for Oxford	427	-	58	287	-	-	-	82
Barclays account ending -1808	D	Branch account for Bristol	128	-	-	110	-	-	-	18
Barclays account ending -2019	D	Branch account for Durham	64	-	25	158	-	-	-	197
Barclays account ending -4716	UR	Central branch account	1,633	1,809	392	2,026	-	82	-	5,167
Barclays account ending -8128	UR	Savings account	0	-	-	-	-	-	-	0
Barclays account ending -0025	UR	Savings account	0	-	-	-	-	-	-	0
CAF account - Oxford funds	D	Branch account for Oxford	984	300	-	-	-	-	-	1,284
CAF account - general funds	UR	Central branch account	1,753	813	1,435	1,788	600	-	54	1,202
Bristol SU RAG account	R	Funds held by Bristol Student Union Raise and Give on behalf of Bristol branch	379	-	-	-	-	-	-	379
Website grant	R	To fund improvement of Students/Students' website, and other professionalisation improvements.	73	-	73	-	-	-	-	0
St Michael's and All Saints Grant	R	To fund Oxford branch tuition for academic year 2020/21 and to fund the Oxford Brookes expansion project.	106	-	106	-	-	-	-	-
Durham Social Impact Fund	R	To fund online tutoring resources for the Durham branch.	143	-	143	-	-	-	-	-
Welfare grant	R	To fund Mental Health First Aid awareness training for branch and national committee members	1,600	-	1,258	-	-	-	-	342
Schroder Grant	R	To fund the delivering of tuition for the academic year 2021/22	-	2,500	2,252	-	-	248	-	-
<b>Other funds</b>	N/A	Non-cash items (prepayments, depreciation); Expenses paid by director; Loan repayments; Capital expenditure.	644	-	515	-	600	156	54	830
<b>Total Funds</b>			<b>7,934</b>	<b>5,422</b>	<b>6,257</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,099</b>

**Section C** Notes to the accounts (cont)

**Note 13** Charity funds

13.2 Details of material funds held and movements during the PREVIOUS reporting period

\* Key: D - designated income funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type D, R or UR	Purpose and Restrictions	Fund balances brought forward		Income		Expenditure		Transfers		Capital expenditure		Prepayments and accrued income		Extraordinary item (note 15)		Fund balances carried forward	
			£		£		£		£		£		£		£		£	
Barclays account ending -1019	D	Branch account for Oxford	992	-	-	-	-	-	-	-	632	-	-	-	66	-	427	
Barclays account ending -1808	D	Branch account for Bristol	537	-	-	295	-	-	279	-	-	-	-	165	-	128		
Barclays account ending -2019	D	Branch account for Durham	82	-	62	-	307	-	307	-	-	-	-	94	-	64		
Barclays account ending -4716	UR	Central branch account	1,289	-	1,938	-	794	-	407	-	-	-	431	-	-	1,633		
Barclays account ending -8128	UR	Savings account	0	-	-	-	-	-	-	-	-	-	-	-	-	0		
Barclays account ending -9025	UR	Savings account	0	-	-	-	-	-	-	-	-	-	-	-	-	0		
CAF account - Oxford funds	D	Branch account for Oxford	-	-	1,250	-	-	-	-	-	-	-	-	-	266	-	984	
CAF account - general funds	UR	Central branch account	-	-	3,185	-	1,432	-	-	-	-	-	-	-	-	-	1,753	
Bristol SU RAG account	R	Funds held by Bristol Student Union Raise and Give on behalf of Bristol branch	-	-	-	-	-	-	379	-	-	-	-	-	-	-	379	
Website grant	R	To fund improvement of Students4Students' website, and other professionalisation improvements.	349	-	-	-	276	-	-	-	-	-	-	-	-	-	73	
St Michael's and All Saints Grant	R	To fund Oxford branch tuition for academic year 2020/21 and to fund the Oxford Brookes expansion project.	2,000	-	-	-	1,876	-	-	-	18	-	-	-	-	-	106	
Durham Social Impact Fund	R	To fund online tutoring resources for the Durham branch.	300	-	-	-	158	-	-	-	-	-	-	-	-	-	143	
Wellfare grant	R	To fund Mental Health First Aid awareness training for branch and national committee members	-	-	1,600.00	-	-	-	-	-	-	-	-	-	-	-	1,600	
Other funds	N/A	Non-cash items (prepayments, depreciation); Expenses paid by director; Loan repayments, Capital expenditure.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Funds</b>			<b>5,245</b>		<b>8,032</b>		<b>5,403</b>							<b>431</b>		<b>60</b>		<b>7,934</b>

**Section C** **Notes to the accounts** **(cont)**

**Note 13** **Charity funds (cont)**

**13.3 Transfers between funds**

**This year**

	<b>Reason for transfer and where endowment is converted to income, legal power for its conversion</b>	<b>Amount</b>
Between unrestricted and restricted funds	None in the year.	-
Between unrestricted and endowment funds	Transfers from central bank accounts to branch accounts to aid cash flow.	£239
Between endowment and unrestricted funds	None in the year.	£0

**Last year**

	<b>Reason for transfer and where endowment is converted to income, legal power for its conversion</b>	<b>Amount</b>
Between unrestricted and restricted funds	None in the year.	-
Between unrestricted and endowment funds	Transfers from central bank accounts to branch accounts to aid cash flow.	£407
Between endowment and unrestricted funds	Bristol funds transferred to RAG account run by Bristol Student Union.	£379

**13.4 Designated funds**

**This year**

<b>Planned use</b>	<b>Purpose of the designation</b>	<b>Amount</b>
Oxford branch	To fund tuition undertaken by the Oxford branch.	1,692
Durham branch	To fund tuition undertaken by the Durham branch.	197
Bristol branch	To fund tuition undertaken by the Bristol branch.	18
	<b>Total designated funds</b>	<b>1,906</b>

**Last year**

<b>Planned use</b>	<b>Purpose of the designation</b>	<b>Amount</b>
Oxford branch	To fund tuition undertaken by the Oxford branch.	2,042
Durham branch	To fund tuition undertaken by the Durham branch.	64
Bristol branch	To fund tuition undertaken by the Bristol branch.	128
	<b>Total designated funds</b>	<b>2,234</b>

**Section C** **Notes to the accounts** **(cont)**

**Note 14** **Transactions with trustees and related parties**

**14.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity. In addition, there were no such remuneration and benefits in the prior year.

**14.3 Transaction(s) with related parties**

**This year**

There have been no related party transactions in the reporting period.

**Last year**

There were no related party transactions in the reporting period.

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

No transactions identified above

*For any related party, please provide details of any guarantees given or received.*

No guarantees have been given or received.

**STUDENTS4STUDENTS**

England & Wales - Charity number 1186813

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# Accounts

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# STUDENTS4STUDENTS ANNUAL REPORT 2020/21



*“My tutor has helped me achieve my goal and now I feel much more confident reading. Also, the sessions each week have been so fun!”*

*Primary School Pupil, Durham*

“S4S engages children who want to improve - they support children where they are and work to improve their confidence and ability.”

*Primary School Teacher, Wolvercote School Oxford*

### **Students4Students**

Students4Students is a charity registered in England and Wales with charity number 1186813

[www.students4students.org.uk](http://www.students4students.org.uk)

## Welcome from Trustees

For the second year in a row, schools across the UK have faced significant disruption, impacting millions of children across the country whose education has suffered as a result. Whilst schools have remained open, the need to self-isolate and high teacher absences due to illness has meant schools have still struggled to deliver a 'normal' year of teaching. As with the previous academic year the level of disruption has not been felt evenly; those with additional educational needs or those from low-income families have faced greater challenges as other youth services (outside of school) have either not yet resumed or the provision has been limited.

The need for services, like ours, which provide additional support to pupils who most need it, is therefore more important than ever. However, as with schools Students4Students has also had a challenging year with COVID restrictions continuing to limit our ability to conduct 'normal' activities. Unfortunately, the number of pupils we are working with is still less than pre-pandemic driven primarily by difficulties recruiting partner schools. In addition, we have noticed a reduction in the number of tutor applications – particularly in our Bristol and Durham branch where tutoring did not resume online in the summer term of academic year 2019/20. Finally, our costs this academic year have also been higher than average (per hour tuition delivered) due to the continued need for online facilitators.

However, due to the continuing ingenuity and hard work of our volunteers we have still had some fantastic stories of success:

- We have increased tuition delivery in Oxford, compared with pre-COVID restriction numbers. This is almost entirely down to the fantastic relationships our volunteers have built and maintained with local schools which enabled us to pilot our online delivery in Oxford.
- We have successfully launched of a new resources section on our website for families who have children self-isolating, which has attracted thousands of views.
- A healthy financial surplus, enabling us to rebuild our reserves so we can better respond to future shocks, make strategic investments in our Monitoring and Evaluation capability and look for growth opportunities as covid restrictions hopefully ease.

We are also seeing the green shoots of growth in Durham and Bristol as we continue to scale our delivery of online tuition to schools. We are hopeful that the return of schools to a semblance of normality in September will enable us to return to regular delivery of our services.

On behalf of the trustees,

Will Clare

Chair of Trustees



## Structure for remainder of the report

<b>Charitable aims and objectives.....</b>	<b>5</b>
<b>Meeting our Charitable Objectives .....</b>	<b>6</b>
<b>Financial Summary .....</b>	<b>7</b>
<b>Key Metrics.....</b>	<b>8</b>
<b>Branch Updates .....</b>	<b>9</b>
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## Charitable aims and objectives

***Students4Students' vision is a society where all children irrespective of their background are able to achieve their full potential and where young people play an integral role in achieving this.***

Students4Students' aims to harness the potential of young people to tackle unequal levels of access to resources and support, to enable all school pupils to achieve their full learning potential. It does this by empowering young people to deliver educational change in their local communities, primarily through the provision of high-quality, one-to-one tuition, delivered by university students, that increases the pupils' attainment, confidence and enjoyment in learning<sup>1</sup>.

Students4Students seeks to tackle unequal levels of access to resources by widening access to the benefits of one-to-one tuition, in order to support more pupils in reaching their full learning potential.

Students4Students' ambition is, through training, support and volunteering opportunities, to increase the number of young people who are actively involved in making positive change to educational outcomes in their local communities.

The charity's aims are to advance education for the public benefit by:

*(a) providing tutoring for primary school pupils who have been identified as being at risk of failing to reach their education attainment targets in literacy and numeracy, with the aim of removing barriers to their continuing education;*

*(b) providing training, support and opportunities for students engaged in further or higher education, so that they can provide tutoring as a means of facilitating the removal of barriers to continuing education, thus empowering primary and secondary school pupils to achieve their learning potential;*

*(c) empowering students engaged in further or higher education, through training, support and opportunities, to make positive changes in their local communities*

Students4Students works with non-selective state primary schools where, compared with the national average, a higher proportion of pupils are on free school meals (FSM) and/or a higher proportion of pupils who are leaving school without reaching the national standards in Maths and English. Within these schools the charity works with children who are at risk of leaving school without reaching the national standard in either Maths or English.

Students4Students works with young people who are in higher or further education aged 16-25.

Through the provision of their services, Students4Students seeks to:

- 1. Reduce the number of pupils who leave primary school who have not reached the national expected standard in Maths and/or English*
- 2. Increase pupil's confidence and enjoyment in learning*
- 3. Increase the number of young people actively involved in making positive change to educational outcomes in their local communities*
- 4. Increase the number of young people who feel confident that they can make a positive difference in society*

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<sup>1</sup> The term 'young people' is defined as 16-25 in full or part time education.

5. *Increase the number of young people who feel connected and a part of their local community*

## Meeting our Charitable Objectives

Students4Students' has three main programmes:

1. Tutor Programme
2. Committee Programme
3. Awareness Raising Programme

The Tutor Programme is the largest, and focuses on the provision of one-to-one tutoring, to primary school pupils, in partnership with local schools. Each pupil receives a weekly tuition session facilitated by a trained volunteer, lasting for one academic term<sup>2</sup>. The pupils with whom Students4Students work are identified by the partner schools, according to the criteria defined by the charity. Students4Students provides a clear framework and curated resources for our volunteers, which can be tailored to the needs of the pupils. This is supplemented by tailored information on each pupil provided by our partner schools.

The tuition provided by Students4Students is delivered by trained young adults from the local area. The volunteers commit to providing a minimum of one hour of tuition a week for the duration of the programme. All volunteers go through a careful selection process and attend an introductory training session, including child safety overviews, session before obtaining a DBS check and starting at a partner school. The volunteers are all comprised of university students, who have met the academic and skill requirements set out for their specific roles<sup>3</sup>.

Students4Students' Committee Programme focuses on empowering young people, through our branches in Oxford, Durham and Bristol, to drive positive change in their local community. The three branches act as semi-autonomous divisions of the organisation and are responsible for delivering Students4Students' activities. Each branch is led by a committee of students from local universities. These young people on these committees support the recruitment of fellow volunteers, maintain our relationships with schools, and co-ordinate fundraising and events in their local community. All committee members commit to provide at least three hours of time each week. Students4Students supports these young people with bespoke training, year-round coaching and provision of resources to help them be successful in their roles.

Students4Students' newest programme is the Awareness Raising Programme, which focuses on increasing awareness of issues relating to educational inequality and the debates surrounding potential solutions to these issues. The activities under this programme are currently focused on increasing awareness among young people in the local areas where we operate.

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<sup>2</sup> The length of academic term varies according to the length of the university term. It is generally between 8-10 weeks.

<sup>3</sup> A full breakdown of the requirements to be a tutor can be found on our website.

## Financial Summary

From a financial perspective, the year ending 30<sup>th</sup> June 2021 was a strong one. Total income for the year was £8,032, while total expenditure for the year was £5,403, leading to a net surplus of £2,629.

The year began with £5,245 in available funds but ended with £7,934. Of these funds, £2,319 were restricted, £3,381 were unrestricted and £2,234 were designated to the branches in Oxford, Bristol and Durham.

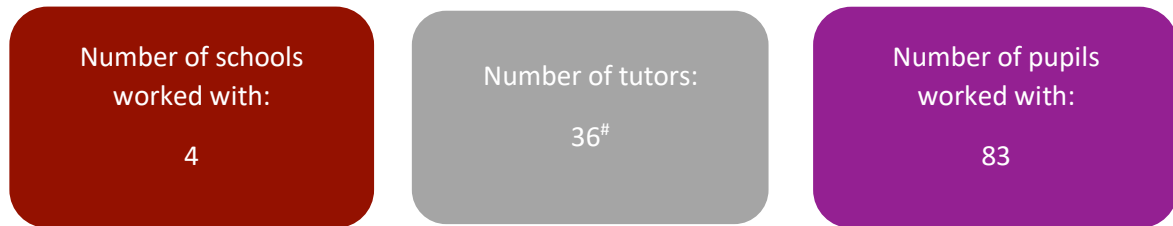
For the second year running, Students4Students had its most successful year in terms of fundraising. This was particularly impressive given the disruption to events fundraising caused by the COVID-19 pandemic. Donations totalled £3,771 (47% of total income). The charity's decision to pivot towards raising money via grants was successful, with grant income reaching £3,450 (43% of total income). During the year, Students4Students gained recognition from HMRC, which enabled a further £650 to be raised from Gift Aid claims. Branch fundraising was severely affected by the pandemic, but our student volunteers still managed to raise £1,312 during the year.

Costs increased significantly in the year ending 30<sup>th</sup> June 2021. This was largely driven by Students4Students' move to provide tuition online, with £1,642 of costs incurred to make this possible. 2021 was also the first full year where Students4Students invested in expedited DBS checks in order to deploy tutors to schools more quickly, and as a result costs increased in this area too.

Although it is difficult to predict the future impact of the pandemic on the charity's operations, it is likely that the year to come will require Students4Students to operate using a hybrid model, involving some in-person and some online tuition. The experience of the past year has demonstrated Students4Students' capacity to generate income and cover its costs in a 'worst-case scenario', and provides confidence of the charity's ability to grow in challenging circumstances.

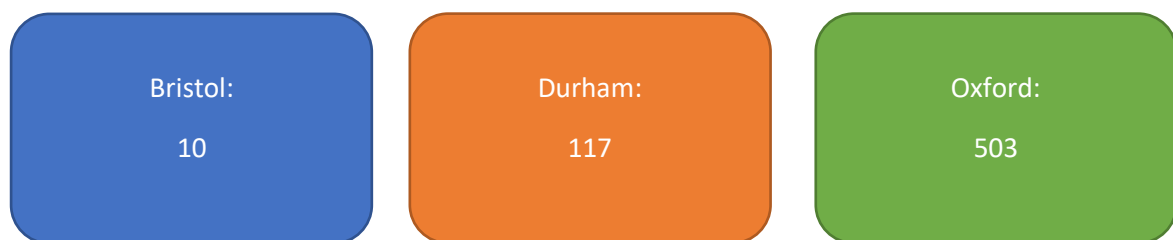
Full details of our financial performance are provided in the Appendix.

## Key Metrics



<sup>#</sup>reflects number placed in schools.

### Hours tuition delivered:



#### School feedback data<sup>1</sup>:

- 100% of our partner school agreed with the statement that 'Pupils improved in confidence and/or ability while receiving tutoring from Students4Students'.
- 100% of our partner schools would recommend us to another school
- Average pupil enjoyment for the tuition sessions they received was: 4.3 (out of 5)
- 84% of pupils we worked with improved their confidence in Math or English
- 91% of pupils we worked with met their personalised goals

## Branch Updates

### **Durham**

The 2020/21 academic year was a difficult year with online delivery and school closures significantly impacting our ability to deliver the level of tuition we wanted to. However, it was also an exciting period of innovation as the Durham branch led on the creation of online lesson packs to support families through online learning; these packs were shared with families at our partner schools but are accessible to everyone. Over 9 months the materials were accessed by over 1000 unique visitors to our website.

The Durham Branch also benefited from the roll out of S4S' online tutoring model. This ensured we were able to deliver 80 hours of tuition, delivered solely online, and support 8 pupils to improve their Maths and English skills. Delivering online enabled us to work with new partner schools, which are further out of Durham. These relationships are ones we will continue to support in the new academic year.

*Felicity Kennedy, Branch Chair*



### **Oxford**

The Oxford branch has continued to flourish over the academic year - we had a maximum of 19 tutors working with Wolvercote in the Autumn term of 2020, and 22 tutors in the Spring term of 2021. Thus, we developed a new partnership with St. Barnabas Primary School and our first tutoring sessions with them took place towards the end of the Spring term, permitting us to reach more pupils across Oxford. Tutoring online offered more convenience for tutors and also allowed extension of terms to match up with the school dates. However, we are hoping to resume in person tutoring next year as we believe this builds better relationships with the pupils.

Alongside recruiting more tutors, we have also expanded our committee to include a Schools Liaison Officer, a Tutor Liaison Officer and a Recruitment Officer, which served us well in being able to share responsibilities more evenly and coordinate more events. In the next year we plan to take this further by organising more social and fundraising events to strengthen the tutoring community in Oxford after a year of being remote.

*Suna Anantharaman, Branch Chair*



## Appendix 1: Provisional financial statements for the year ended 30<sup>th</sup> June 2021

### Statement of financial activities for the period ended 30 June 2021

	Unrestricted funds £	Restricted funds £	Designated funds £	Total funds £
<b>Note</b>				
<b>Income from:</b>				
Donations	3,621	-	150	<b>3,771</b>
Gift Aid	650	-	-	<b>650</b>
Fundraising	-	-	62	<b>62</b>
Grant income	750	1,600	1,100	<b>3,450</b>
Other	100	-	-	<b>100</b>
<b>Total income</b>	<b>5,120</b>	<b>1,600</b>	<b>1,312</b>	<b>8,032</b>
<b>Note</b>				
<b>Expenditure on:</b>				
Tuition costs	1,564	2,123	536	<b>4,223</b>
Raising funds	726	186	66	<b>979</b>
Other	202	-	-	<b>202</b>
<b>Total expenditure</b>	<b>2,492</b>	<b>2,309</b>	<b>602</b>	<b>5,403</b>
<b>Note</b>				
<b>Net income/(expenditure) before other items</b>	<b>2,629</b>	<b>(709)</b>	<b>710</b>	<b>2,629</b>
Extraordinary items	-	-	60	<b>60</b>
Transfers between funds	(407)	379	27	<b>-</b>
<b>Net movement in funds</b>	<b>2,222</b>	<b>(330)</b>	<b>797</b>	<b>2,689</b>
<b>Note</b>				

## Reconciliation of funds:

Total funds brought forward		1,158	2,649	1,437	5,245
<b>Total funds carried forward</b>	N6	<b>3,381</b>	<b>2,319</b>	<b>2,234</b>	<b>7,934</b>

The notes on pages 15 to 19 form part of these financial statements.

## Notes to the financial statements for the period ended 30 June 2021

### 1. Summary information

#### Financial review

The figures provided here represent Students4Students' first full year as a Charitable Incorporated Organisation.

The total income for the year was £8,032. This comprised grants, donations (both one-off and regular) and fundraising income.

The total expenditure for the year was £5,403, leading to a net surplus of £2,629. £2,629 of this surplus related to unrestricted funds. There was a surplus of £710 on designated funds, and a deficit of £710 on restricted funds.

Expenditure included the following:

- Recruitment and training costs, including DBS checks for volunteer tutors and committee members.
- Teaching resources and costs related to volunteer welfare.
- Online tuition costs, required due to the COVID-19 pandemic.
- Other costs, including those related to fundraising, insurance and tutor travel.

#### Reserves policy

The charity's policy is to hold reserves for the purpose of protecting the work of the charity in the short term, should funding targets not be met or if the charity should need to cease or curtail its activities. The COVID-19 pandemic has underlined the importance of a robust reserves policy. As at 30th June 2021, Students4Students held £3,381 of unrestricted funds in its reserves.

£2,234 was held at year end in designated funds on behalf of each of the three branches of Students4Students. It is Students4Students' policy that any funds raised by a local branch should be designated for that branch.

As part of its overall strategy to make Students4Students and its local branches self-sufficient, the charity aims to maintain sufficient reserves to cover all fixed and variable costs due in the next three months, as identified by quarterly cash flow forecasts. It was anticipated that this sustainability target would not be reached in at least two years. At the year end, reserves extended to at least 9 months

of projected future costs. However, it is important to stress that further work needs to be done to ensure that the 3-month reserves policy can be maintained throughout S4S' annual operating cycle.

### **Going concern**

Students4Students had healthy positive net income for the year ending 30<sup>th</sup> June 2021, and reserves at year end of £7,934, including £3,381 in unrestricted reserves.

The COVID-19 pandemic initially caused significant disruption to Students4Students' operations. The charity was required to provide tuition online rather than in person throughout the 2020-21 academic year. However, the charity has handled this transition successfully and now has the capability to provide tuition virtually or in person depending on the prevailing circumstances. Despite pandemic-related restrictions continuing since June 2021, Students4Students has continued to provide tuition services, and expects to continue to do so going forward.

Based upon these factors, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, the Trustees consider it appropriate to adopt the going concern basis in preparing the financial statements.

### **Accounting policies**

#### *Income*

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Grant income is recognised to the extent that the above criteria have been met together with any performance conditions attached to the grants. Grant income is deferred only to the extent that the Charity has yet to fulfil the related performance conditions.

#### *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. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and overall governance and management of the Charity.

## 2. Income analysis by type

Income type	Unrestricted funds	Restricted funds	Designated funds	Total funds
	£	£	£	£
Donations	3,621	-	150	3,771
Gift Aid	650	-	-	650
Grants	750	1,600	1,100	3,450
Fundraising income	-	-	62	62
Other	100	-	-	100
<b>Total income</b>	<b>5,120</b>	<b>1,600</b>	<b>1,312</b>	<b>8,032</b>

## 3. Analysis of expenditure of activities

	Direct costs	Support costs (note 6)	Total costs
	£	£	£
Tuition support (note 4)	3,929	294	4,223
Raising funds (note 5)	832	350	1,182
<b>Total expenditure</b>	<b>4,761</b>	<b>644</b>	<b>5,405</b>

## 4. Analysis of tuition support

	Tuition support £
Online tuition costs	1,642
Child safety	512
Tutor recruitment	360
DBS checks	809
Tutoring resources	189
Insurance	291
Tutor welfare	41
Tutor travel	86
Support costs (note 6)	294
<b>Total tuition costs</b>	<b>4,223</b>

### 5. Analysis of costs of raising funds

	Raising funds £
Costs incurred seeking grants	473
Costs incurred seeking donations	218
Advertising and marketing costs	141
Support costs (note 6)	350
<b>Total costs of raising funds</b>	<b>1,182</b>

### 6. Analysis of support costs

	Tuition support £	Raising funds £	Total support costs £
Depreciation	203	102	<b>305</b>
Website grant costs	90	45	<b>135</b>
Other admin costs	-	203	<b>203</b>
<b>Total support costs</b>	<b>293</b>	<b>350</b>	<b>643</b>

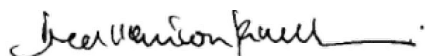
## 7. Statement of funds

	Balance at 1 July 2020	Income	Expenditure	Transfers in/out	Balance at 30 June 2021
	£	£	£	£	
<b>Designated funds</b>					
Bristol	537	-	(295)	(114)	128
Durham	(92)	62	(307)	401	64
Oxford	992	1,250	-	(200)	2,042
<b>Total designated funds</b>	<b>1,437</b>	<b>1,312</b>	<b>(602)</b>	<b>87</b>	<b>2,234</b>
<b>General funds</b>					
General funds	1,158	5,121	(2,491)	(407)	3,381
<b>Total unrestricted funds</b>	<b>1,158</b>	<b>5,121</b>	<b>(2,491)</b>	<b>(407)</b>	<b>3,381</b>
<b>Restricted funds</b>					
Website development	349	-	(276)	-	73
St Michael's and All Saints grant	2,000	-	(1,876)	-	124
Welfare grant	-	1,600	-	-	1,600
Bristol SU RAG account	-	-	-	379	379
Durham University Start Up Fund	300	-	(158)	-	142
<b>Total restricted funds</b>	<b>2,649</b>	<b>1,600</b>	<b>(2,310)</b>	<b>379</b>	<b>2,318</b>
<b>Total funds</b>	<b>5,245</b>	<b>8,032</b>	<b>(5,403)</b>	<b>60</b>	<b>7,934</b>

*Summary of restricted funds*

<b>Website development</b>	£500 was donated on 10th September 2019 for enhancing the Students4Students website and a Mailchimp subscription.
<b>St Michael's and All Saints' Grant</b>	£2,000 was donated on 16th March 2020 for the costs of setting up an additional group of tutors at Oxford Brookes University and the core costs of the Oxford branch – incorporating both Oxford Brookes University and University of Oxford tutors.
<b>Durham University Start Up Fund</b>	£300 was donated on 16th March 2020 for new online training resources, and further teaching resources for the Durham branch.
<b>Bristol Student Union Raise And Give account</b>	Bank account held in trust by Bristol Raising and Giving on Students4Students' behalf.
<b>Welfare grant</b>	£2,000 received to fund Mental Health First Aid awareness training for branch and national committee members

Signed by: *Fred Harrison-James (Secretary of Trustees)*



Signed by: *Alex Astley (Director)*

