



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

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

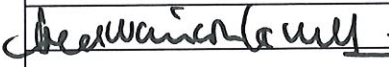
## Section A Statement of financial activities

Recommended categories by activity	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
	F01	F02	F03	F04	F05
<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)</b>	<b>- 335</b>	<b>- 13</b>	<b>- 4,383</b>	<b>- 4,730</b>	<b>- 127</b>
<b>Extraordinary items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers between funds</b>	<b>- 416</b>	<b>-</b>	<b>416</b>	<b>-</b>	<b>0</b>
<b>Other recognised gains/(losses):</b>					
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
<b>Total fixed assets</b>	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
<b>Total current assets</b>	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
<b>Net current assets/(liabilities)</b>	2,073	722	- 603	2,192	6,496
<b>Total assets less current liabilities</b>	2,123	722	- 603	2,242	6,972
<b>Creditors: amounts falling due after one year (Note 9)</b>	-	-	-	-	-
<b>Provisions for liabilities</b>	-	-	-	-	-
<b>Total net assets or liabilities</b>	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				-	
<b>Total funds</b>	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.

Recognition of income	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>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
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Offsetting	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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
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Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
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Legacies	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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
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Government grants	The charity has received government grants in the reporting period	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
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Tax reclaims on donations and gifts	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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
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Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
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Donated goods	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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	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"/>
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Donated services and facilities	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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	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"/>						
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Support costs	The charity has incurred expenditure on support costs.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
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Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
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Income from membership subscriptions	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	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
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	benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<table><tr><td></td><td></td><td>✓</td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>			✓	Yes	No	N/a						
		✓												
Yes	No	N/a												
Settlement of insurance claims	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.	<table><tr><td></td><td></td><td>✓</td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>			✓	Yes	No	N/a						
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Yes	No	N/a												
Investment gains and losses	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.	<table><tr><td></td><td></td><td>✓</td></tr></table>			✓									
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<b>2.3 EXPENDITURE AND LIABILITIES</b>														
Liability recognition	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.	<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td>✓</td><td></td><td></td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>	Yes	No	N/a	✓			Yes	No	N/a			
Yes	No	N/a												
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Yes	No	N/a												
Governance and support costs	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.  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.	<table><tr><td></td><td></td><td>✓</td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td></td><td></td><td>✓</td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>			✓	Yes	No	N/a			✓	Yes	No	N/a
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Yes	No	N/a												
Grants with performance conditions	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.	<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td>✓</td><td></td><td></td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>	Yes	No	N/a	✓			Yes	No	N/a			
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Yes	No	N/a												
Grants payable without performance conditions	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.	<table><tr><td></td><td></td><td>✓</td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td>✓</td><td></td><td></td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>			✓	Yes	No	N/a	✓			Yes	No	N/a
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Yes	No	N/a												
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Yes	No	N/a												
Redundancy cost	The charity made no redundancy payments during the reporting period.	<table><tr><td></td><td></td><td>✓</td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td>✓</td><td></td><td></td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>			✓	Yes	No	N/a	✓			Yes	No	N/a
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Yes	No	N/a												
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Yes	No	N/a												
Deferred income	No material item of deferred income has been included in the accounts.	<table><tr><td>✓</td><td></td><td></td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td>✓</td><td></td><td></td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>	✓			Yes	No	N/a	✓			Yes	No	N/a
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Yes	No	N/a												
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Yes	No	N/a												
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	<table><tr><td></td><td></td><td>✓</td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td>✓</td><td></td><td></td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>			✓	Yes	No	N/a	✓			Yes	No	N/a
		✓												
Yes	No	N/a												
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Yes	No	N/a												
Provisions for liabilities	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	<table><tr><td>✓</td><td></td><td></td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td>✓</td><td></td><td></td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>	✓			Yes	No	N/a	✓			Yes	No	N/a
✓														
Yes	No	N/a												
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Yes	No	N/a												
Basic financial instruments	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.	<table><tr><td></td><td></td><td>✓</td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td>✓</td><td></td><td></td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>			✓	Yes	No	N/a	✓			Yes	No	N/a
		✓												
Yes	No	N/a												
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Yes	No	N/a												
<b>2.4 ASSETS</b>														
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	<table><tr><td>£300</td></tr></table>	£300											
£300														
	They are valued at cost.	<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td>✓</td><td></td><td></td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>	Yes	No	N/a	✓			Yes	No	N/a			
Yes	No	N/a												
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Yes	No	N/a												
Intangible fixed assets	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	<table><tr><td>✓</td><td></td><td></td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td>✓</td><td></td><td></td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>	✓			Yes	No	N/a	✓			Yes	No	N/a
✓														
Yes	No	N/a												
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Yes	No	N/a												
Heritage assets	They are valued at cost.  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.	<table><tr><td></td><td></td><td>✓</td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td></td><td></td><td>✓</td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>			✓	Yes	No	N/a			✓	Yes	No	N/a
		✓												
Yes	No	N/a												
		✓												
Yes	No	N/a												
Investments	They are valued at cost.  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.  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	<table><tr><td></td><td></td><td>✓</td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td></td><td></td><td>✓</td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>			✓	Yes	No	N/a			✓	Yes	No	N/a
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Yes	No	N/a												
		✓												
Yes	No	N/a												
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.  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.  Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<table><tr><td></td><td></td><td>✓</td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td></td><td></td><td>✓</td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>			✓	Yes	No	N/a			✓	Yes	No	N/a
		✓												
Yes	No	N/a												
		✓												
Yes	No	N/a												

Debtors	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
		✓		
Current asset investments	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
				✓

Section C	Notes to the accounts	(cont)
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Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
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	-	-	-	-	-
	Total	4,972	-	1,098	6,070	8,543

Other trading activities:	Fundraising			150	150	775
	Interest on trading account				-	-
					-	-
	Other				-	-
	Total	-	-	150	150	775

TOTAL INCOME	4,972	-	1,248	6,220	9,318
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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>								
Incurred seeking donations	291	-	-	291	216	-	-	216
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred 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

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**

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>

**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 £
	-	-	-	-
	-	-	-	-
	1,070	1,017	-	-
	-	-	-	-
	3,035	-	-	-
<b>Total</b>	<b>4,105</b>	<b>1,017</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 (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.		<p>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.</p>		
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.		<p>The fair value of financial instruments held by the charity has not changed as a result of changes in credit risk.</p>		

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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	79	-	(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	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	-	-	-	-	-	-
Other funds	N/A	Non-cash items (prepayments, depreciation); Expenses paid by director; Loan repayments; Capital expenditure.	247	-	81	-	-	328
Total Funds			6,972	6,220	10,950	0	-	2,242

# 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	- 1,202	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	-	-	-
Other funds	N/A	Non-cash items (prepayments, depreciation); Expenses paid by director; Loan repayments; Capital expenditure.	830	-	(200)	54	-	(438)	247
Total Funds			7,099	9,317	- 9,444	-	-	0	6,972

<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	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>



Section C	Notes to the accounts	(cont)
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Note 14	Transactions with trustees and related parties
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**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.