

Charity Number: 1188493

WILLIAM'S GIFT

Report and financial statements
for the year ended 31 March 2025

WILLIAM'S GIFT
REFERENCE AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025

CHARITY NUMBER:	1188493	
TRUSTEES:	David Fenton	Chair
	Emma Akrill	(appointed 02/06/2025)
	Jane Fenton	
	James Houlihan	
	Barbara Johnston	
PRINCIPAL ADDRESS:	1 Hayscastle Close	
	Callands	
	Warrington	
	WA5 9UR	
BANKERS:	Barclays Bank Plc	
	Leicester	
	LE87 2BB	
INDEPENDENT EXAMINER	Gabrielle-Anne Keaveny MA PhD FCIE	
	12 Crag Bank Road	
	Carnforth	
	LA5 9EG	

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WILLIAM'S GIFT

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

Introduction

The trustees present their report and the unaudited financial statements for the year ended 31 March 2025.

Reference and administrative information set out above forms part of this report. The financial statements comply with current statutory requirements and the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in January 2019.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

William's Gift is a registered charity, number 1188493. It was registered with the Charity Commission on 11 March 2020 and is constituted as a Charitable Incorporated Organisation (CIO). Its Constitution was adopted on 11 March 2020. The principal activity of the charity is to support & relieve the needs of patients with long term medical conditions, particularly but not limited to bowel and TPN patients and their families. Primarily but not exclusively at Alder Hey Children's Hospital, the Royal Manchester Children's Hospital and the children's ward at Warrington General Hospital.

Trustees

There must be at least three trustees, who are charity trustees for the purpose of charity law. The maximum number of trustees is twelve. There are currently five appointed trustees.

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

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

All trustees give their time voluntarily and receive no benefits from the charity. No trustee received any remuneration for services as a trustee during the year ended 31 March 2025.

Trustee Induction and Training

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- (a) a copy of the current version of the constitution; and
- (b) a copy of the CIO's latest Trustees' Annual Report and statement of accounts.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025**

Organisation

The trustees are responsible for the overall management and control of the charity and meet approximately four times a year.

Volunteers regularly assist with fundraising and contribute to the provision of services to the charity's beneficiaries.

Related parties and relationships with other organisations

The charity is not affiliated with any other organisation.

Risk Management

Where appropriate, policies and procedures or systems have been put in place to mitigate the risks the charity might face. In particular, the reserves policy addresses the risk of a drop in fundraising income. The financial controls policy and donations acceptance policy aim to protect the charity's reputation, safeguarding charity assets, by minimising the risks of fraud, error and misuse of funds.

These policies and procedures are reviewed annually or more frequently, on change of circumstances, to ensure that they continue to meet the needs of the charity.

OBJECTIVES AND ACTIVITIES

Public Benefit

In shaping the objectives for the year and in planning the activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

The strategies employed to achieve the charity's aims and objectives are:

- (a) providing emergency care packages for unexpected hospital admissions helping to relieve despair
- (b) providing care packages for long term admissions and bravery packs to promote psychological boost during stressful periods.

This is of public benefit as it is not normally provided by the statutory authorities.

ACHIEVEMENT AND PERFORMANCE

William's Gift has continued to attract a large number of volunteers who have fundraised on its behalf. This has enabled the charity to continue to help many children and their families in hospital. Volunteers included:

Mark Johnston – completed the Great Wall of China Marathon
Natalie Slater & Family – held a charity fishing event
Lee Mitton – took part in a charity boxing match

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

Sarah Smith – held a charity Zumbathon

The Turf & Feather pub – held the Turf Fest again in aid of William's Gift

Vicky Lawless – took part in the Cardiff half marathon

Callands Primary School yr 6 - held a superhero day

Valli Opticians – supported our Christmas Smile appeal

Zachary Boardman – took part in a charity boxing match

The charity has also had support this year from a local Girl Guide group and family members of trustees to help make up Little Bags of Bravery.

William's Gift has continued to donate numerous boxes of smiles, bravery bags, activity packs and parent bags. There has been an increase in requests from Royal Manchester Children's hospital as more wards have been taken on and word of the charity has spread throughout the hospital. This has enabled the charity to support many more children and families across the region.

Many messages have again been received from recipients and their close and wider families, detailing how the care packages have supported them through the difficult times in hospital and have helped to bring a psychological boost to the children and their families. The hospitals have also written letters praising the work William's Gift is doing, which is above what they are able to provide to families in hospital. Many gifts have also been received from the charity's Amazon wishlist, which are often a thankyou from recipient families who want to pass on a smile to someone else in hospital.

The charity has had lots of support from the public in terms of fundraising. Many have set up their own fundraising challenges on behalf of the charity. The trustees also try to take part in challenges which will help support the charity and spread awareness. Places have been purchased for the London Landmarks Half Marathon in 2025 and one of the trustees will be taking part in this, with support from the rest of the team on the cheer station.

Another big event that was held by a local business was the Turf Fest which has supported the charity in the past and this year raised £1,300 for William's Gift. They have said that they are happy to support the charity in the future. This event was held in the local area and again helped not only to raise funds but also to spread awareness of the charity. The feedback following the event was very positive.

The Christmas Smile appeal was again very successful and enabled the provision of large donations of toys to each hospital for onward distribution to patients within the hospitals over the Christmas period. This always gives the children a boost during the Christmas period when they have to spend time in hospital.

FINANCIAL REVIEW

This review covers the 12 month period to 31 March 2025.

The charity received almost all its income from donations, fundraising and Gift Aid. Total income in the year ended 31 March 2025 was £22,816 (2024: £46,320). The

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

apparent 50% decrease was largely as a result of receiving significant funds on the closure of a similar charity, Champs Appeal, in 2024 (£15,237).

The trustees' fundraising aim for the year ended 31 March 2025 was £15,000, and so total income exceeded this by nearly £8,000. The trustees believe that the difference in the fundraising aim and the actual amount was mainly due to the additional volunteers fundraising on behalf of the charity. All the income was unrestricted.

Income included donated goods valued at £5,162 (2024: £5,510). These items are kept in stock for onward donation to beneficiaries as and when referrals are received.

Total costs were £22,106 (2024: £27,111) and as a result the charity made a surplus for the year of £710 (2024: £19,209).

Total funds at 31 March 2025, all unrestricted, were £46,098 (2024: £45,388) of which £40,014 was held in cash and £5,800 as stock. Within the charity's unrestricted reserves are fixed assets of £284. The charity's free reserves after accounting for this are £45,814 which represents an increase of £993 over the previous year.

The charity's reserves policy set out below is to maintain at least £15k in reserves, and therefore, at 31 March 2025, unrestricted free reserves were almost £31k above the baseline providing a significant buffer.

The charity is still in a very good financial position at the end of the reporting period. It has been able to accept all referrals that have been sent through for boxes of smiles (minus those out of the geographical area of operation) and has continued to expand the donations of Bags of Help, Bags of Bravery and activity packs to other wards in the hospitals the charity covers.

Reserves Policy

The charity has recently reviewed its reserves policy and decided that the amount of reserves to be held should be increased due to the increase in annual income/spending since the charity's expansion from initial registration. Therefore, the reserves to be held are now £15,000. The reason for the reserves held is to take into account potential drops in funding from fundraising.

The trustees understand that small charities usually have more income in their first few years of operation and that this can reduce as years go by. Having this reserve will allow the charity to function at times where fundraising may be slow.

Grant Making Policy

The charity does not make grants.

Investment Policy

The charity holds no investments.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year; in preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the charity will continue on that basis.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees who served during the year and up to the date of this report are set out under Legal and Administrative Information. In accordance with charity law, as the charity's trustees, we certify that:

- so far as we are aware, there is no relevant information of which the charity's examiner is unaware; and
- as trustees we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant accounts information and to establish that the charity's examiner is aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in January 2019).

Approved by the trustees on 18 January 2026 and signed on their behalf by:

..... David Fenton (Chair)

..... Jane Fenton (Trustee)

WILLIAM'S GIFT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WILLIAM'S GIFT

I report to the charity trustees on my examination of the accounts of William's Gift for the year ended 31 March 2025, which are set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

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

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention

Basis of independent examiner's report

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the 2011 Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Gabrielle-Anne Keaveny MA PhD FCIE
12 Crag Bank Road
Carnforth
LA5 9EG

18 January 2026

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 March 2025

		Unrestricted funds	Restricted funds	Total funds 2025	Total funds 2024
	Note	£	£	£	£
Income from:					
Donations and gifts		22,625	-	22,625	30,881
Charitable activities		191	-	191	-
Other trading activities		-	-	-	202
Separate material item	4	-	-	-	15,237
Investments		-	-	-	-
Total Income	3	22,816	-	22,816	46,320
Expenditure on:					
Raising funds		3,211	-	3,211	2,917
Charitable activities		13,902	-	13,902	18,632
Separate material item		4,618	-	4,618	5,207
Other		375	-	375	355
Total expenditure	5	22,106	-	22,106	27,111
Net income/(expenditure)		710	-	710	19,209
Transfer between funds		-	-	-	-
Net movement in funds		710	-	710	19,209
Reconciliation of funds					
Total funds brought forward		45,388	-	45,388	26,179
Total funds carried forward		46,098	-	46,098	45,388

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

WILLIAM'S GIFT
BALANCE SHEET AS AT 31 MARCH 2025

		2025		2024	
	Note	£	£	£	£
Fixed assets					
Tangible assets	7		284		567
			<hr/>		<hr/>
Total fixed assets			284		567
Current assets					
Stocks	8	5,800		6,109	
Cash at bank and in hand	9	40,014		38,712	
		<hr/>		<hr/>	
Total current assets		45,814		44,821	
Liabilities					
Creditors: amounts falling due in less than one year		-		-	
		<hr/>		<hr/>	
Net current assets			45,814		44,821
			<hr/>		<hr/>
Total assets less current liabilities			46,098		45,388
			<hr/>		<hr/>
The funds of the charity:					
Restricted income funds			-		-
Unrestricted income funds	11		46,098		45,388
			<hr/>		<hr/>
Total charity funds			46,098		45,388
			<hr/>		<hr/>

These financial statements have been prepared in accordance with FRS 102 SORP.

Approved by the Board of Trustees on 18 January 2026 and signed on its behalf by:

David Fenton, Chair

Jane Fenton, Trustee

WILLIAM'S GIFT

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows. The accounting policies have been applied consistently throughout the period and in the preceding year.

a. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition – October 2019 (Charities SORP (FRS 102)) and UK Generally Accepted Accounting Practice, as well as the Charities Act 2011.

William's Gift constitutes a public benefit entity as defined by FRS 102.

b. Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis which assumes that the charity will continue in operational existence for the foreseeable future. At the year end William's Gift had net current assets of £45,814 and its unrestricted free reserves exceeded the amount required by the charity's reserves policy. The charity's forecast shows that it will be able to continue as a going concern for at least the next twelve months. The trustees remain optimistic that the charity will be able to raise sufficient funds to continue in operation for the foreseeable future.

c. Material prior year errors

Expenditure on charitable activities in the year ended 31 March 2024 was overstated by £1,717 and additional stock for distribution, valued at £1,717, was accidentally omitted from the balance sheet at 31 March 2024. Comparatives and funds brought forward have been adjusted accordingly.

d. Judgements and estimates

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

e. Income

All income is included in the statement of financial activities when the charity is entitled to the funds, any performance conditions have been met, it is probable that

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:

- Income which is received by way of grants, donations and gifts to the charity is included in full in the Statement of Financial Activities upon receipt.
- 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.

Volunteers – the value of any volunteer help received is not included in the accounts, but is described and acknowledged in the trustees' report.

f. 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.

g. Fund accounting

Unrestricted funds are incoming resources received or generated for charitable purposes. They are available to spend at the discretion of the trustees on activities that further any of the purposes of the charity.

Restricted funds are grants or donations that the donor has specified can only be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h. Expenditure and irrecoverable VAT

Expenditure is recognised on an accrual basis as a liability is incurred, because there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes. It includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.
- Other expenditure represents those items not falling into any other heading.

Expenditure includes irrecoverable VAT.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

i. 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.

j. Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Equipment	33%
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k. Financial instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

l. Cash at bank and in hand

Cash at bank and cash in hand comprise cash and call deposits, and other short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

2. Legal status of the charity

The charity is a Charitable Incorporated Organisation registered with the Charity Commission for England and Wales under Charity Number 1188493 and governed by its constitution dated 11 March 2020.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

3. Analysis of income

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Donations and gifts				
Donations and gifts	15,862	-	15,862	23,791
Gift Aid	1,601	-	1,601	1,580
Donated goods	5,162	-	5,162	5,510
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and gifts	22,625	-	22,625	30,881
Charitable activities	191	-	191	-
Other trading activities	-	-	-	202
Separate material item of income				
Donation from Champs Appeal Charity	-	-		15,237
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL INCOME	22,816	-	22,816	46,320
	<hr/>	<hr/>	<hr/>	<hr/>

4. Extraordinary item of income

Champs Appeal Charity contacted William's Gift as they had decided to close the charity. They had sought advice from the Charity Commission and were told they could transfer any outstanding funds to a similar charity and they chose to transfer them to William's Gift.

	Total 2025	Total 2024
	£	£
Champs Appeal	-	15,237
	<hr/>	<hr/>

WILLIAM'S GIFT
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

5. Analysis of expenditure

	Unrestricted	Restricted	Total 2025	<i>Total 2024</i>
Expenditure on raising funds				
Fundraising agents (JustGiving fees)	768	-	768	446
Advertising and publicity	378	-	378	2,444
Other trading activities	-	-	-	27
Charity run places	2,065	-	2,065	-
Total expenditure on raising funds	3,211	-	3,211	2,917
Expenditure on charitable activities				
Activity packs	989	-	989	2,635
Bags of Help	1,388	-	1,388	2,029
Boxes of Smiles	7,150	-	7,150	5,043
Bravery Bags	1,558	-	1,558	3,469
Packaging/stationery	312	-	312	882
Busy Bags and Sensory Story Bags	463	-	463	1,755
Ward donations for William's Birthday Gift	-	-	-	1,626
Tonies	-	-	-	523
Stock items distributed	1,189	-	1,189	-
Postage	17	-	17	25
Accountancy	300	-	300	250
Administration	536	-	536	395
Total expenditure on charitable activities	13,902	-	13,902	18,632
Donated goods distributed	4,618	-	4,618	5,207
William Fenton Award Costs	92	-	92	72
Depreciation	283	-	283	283
Total other expenditure	375	-	375	355
TOTAL EXPENDITURE	22,106	-	22,106	27,111

WILLIAM'S GIFT
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

6. Fees for examination of the accounts

	Total 2025 £	Total 2024 £
Independent examiner's fees	200	150
Accountancy services	100	100
	<hr/>	<hr/>
	300	250
	<hr/>	<hr/>

7. Fixed assets: tangible assets

	Equipment £	Total £
Cost		
At 1 April 2024	850	850
Additions	-	-
Disposals	-	-
	<hr/>	<hr/>
At 31 March 2025	850	850
	<hr/>	<hr/>
Depreciation		
At 1 April 2024	283	283
Charge for the year	283	283
Disposals	-	-
	<hr/>	<hr/>
At 31 March 2025	566	566
	<hr/>	<hr/>
Net book value		
At 31 March 2025	284	284
At 31 March 2024	567	567
	<hr/>	<hr/>

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

8. Stocks

	Stock		Donated goods	
	For distribution	For resale	For distribution	For resale
	£	£	£	£
Charitable activities:				
Opening	3,228	1,445	1,436	-
Added in period	7,870	(385)	5,162	-
Expensed in period	8,338	-	4,618	-
Closing	2,760	1,060	1,980	-
Total 2025	2,670	1,060	1,980	-
<i>Total 2024</i>	<i>3,228</i>	<i>1,445</i>	<i>1,436</i>	<i>-</i>

9. Cash at bank and in hand

	Total 2025	Total 2024
	£	£
Short term cash investments	-	-
Short term deposits	-	-
Cash at bank and in hand	40,014	38,712
Other	-	-
	<hr/>	<hr/>
Total	40,014	38,712
	<hr/>	<hr/>

10. Corporation Tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

11. Analysis of movement in unrestricted funds

Current reporting period	At 01 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
General fund	45,388	22,816	(22,106)	-	46,098
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	45,388	22,816	(22,106)	-	46,098
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Previous reporting period	At 01 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General fund	26,179	46,320	(27,111)	-	45,388
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	26,179	46,320	(27,111)	-	45,388
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The unrestricted reserves

12. None of the trustees nor any persons connected with them received any remuneration during the year (2024: Nil).

None of the trustees received travel, subsistence or accommodation expenses during the year (2024: Nil).

Aggregate donations from trustees or related parties were £500 (2024: £600).

There were no donations from related parties outside the normal activities of the charity and no restricted donations from related parties (2024: Nil)

No trustees or other persons related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2024: Nil)